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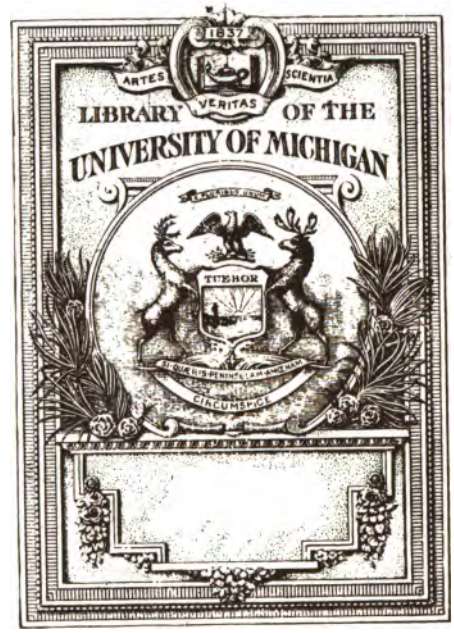

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1920

TENTH ANNUAL REPORT

OF THE

NEW HAMPSHIRE STATE TAX COMMISSION

TAX YEAR OF 1920

ALBERT O. BROWN,
FLETCHER HALE
JOHN T. AMEY,
Commissioners

CONCORD, N. H.
1920

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WILLIAM B. FELLOWS

Secretary of the Commission

Died May 2, 1920

FLETCHER HALE

Appointed Secretary for the unexpired term

May 12, 1920

REPORT

CONCORD, N. H., December 1, 1920.

The state tax commission submits its tenth report, showing in detail the assessment of the public utility corporations, a summary inventory of all the taxable property and the taxes in each city and town, the equalized valuation of each city and town upon which the apportionment of the state tax is based for 1921-1922, financial statistics uniformly arranged, and a summary analysis of all receipts and expenditures of the several counties and muncipalities. The figures showing the valuation of property and the amount of taxes are as of April 1, 1920. The financial statistics of towns are for the fiscal year ending January 31, 1920; those of school districts for the fiscal year ending August 31, 1920; and those of the counties for the fiscal year ending December 31, 1919. The fiscal year of the state is from September 1 to September 1. Experience, common sense and good bookkeeping would seem to demand that a system be devised under which the various subdivisions of government shall open and close their books on dates as nearly uniform as may be.

The assessed valuation of taxable property in the state is $511,456,583; an increase of $41,598,412 over the total for 1919. This increase is made notwithstanding a loss of $9,353,734 in the valuation of vehicles, due to the exemption of resident automobiles from taxation and the substitution of the registration permit fee, so that the real increase in valuation over that of 1919 is $50,952,146, or about 11%. The amount of taxes committed to all collectors for all purposes is $12,736,641, an increase of

$1,637,764 over the amount for 1919, or 14.7%. The average rate of taxation throughout the state, applied to railroads, telephone, telegraph, express and car companies, which are valued by the tax commission, is $2.37 per one hundred dollars of valuation, as compared with $2.28 for 1919.

The returns show 126,542 poll tax payers, of which 11,373 are world war veterans paying $3.00, and the balance 115,169 paying $5.00, two dollars on each of these collected being paid to the state treasurer to meet the bond issue under which the additional $70.00 bonus was provided.

50,429 horses are valued at $6,193,884; 348 mules at $36,011; 2,359 oxen at $303,911; 90,195 cows at $6,752,646; and 22,003 neat stock at $1,181,804. The live stock above named are those over two years of age. 19,379 sheep over one year old are valued at $200,665; 5,042 hogs over six months old (not including exemption of two to each family) at $127,591; and fowl, in excess of the value of $50 to any one owner, at $335,988.

Other totals are, vehicles, in excess of the aggregate value of $100 to any one owner, (automobiles of residents not included) $383,554; portable mills and boats, $824,645; wood and lumber (not standing, nor which may be classed as stock in trade), $7,804,094; municipal bonds and notes, $1,657,083; bank stock, $2,532,790; money on hand or at interest more than the owner pays interest for, $7,604,541; stock in trade, $69,538,625; aqueducts, toll bridges, electric light lines, etc., $1,060,779; mills, factories and machinery, $76,510,952; and improved and unimproved real estate, $328,407,020. Of the total valuation of $511,456,583, property of the assessed value of $20,652,424, or about 4% of the total, is exempt from the payment of taxes other than the state and county tax. The total equalized valuation of the state is $610,594,162, for 1921-1922, as compared with $556,647,368 for 1919-1920.

The tax commission has been in existence nearly ten years, having been appointed in 1911, after the April assessments were made. The total valuation of the state increased from $250,856,886 in 1911 to $378,143,829 in 1912, or about 50%, in the first year in which the work of the commission may be reviewed. An average rate of $2.10 per hundred, in 1911, dropped to $1.55 in 1912 by reason of this increase in valuation. Since 1912 the valuation has increased 35%, to $511,456,583. But during the same period, 1912-1920, taxes have increased from $6,047,762 to $12,736,641, or 111%. The increase in valuation, obviously, has not kept pace with the increase in taxes, and the result is that the average rate of taxation has increased from $1.55 to $2.37, or 53%.

Our general property system of taxation reaches property which divides fairly accurately into four classes, viz., live stock, intangibles, property having to do with trade or business, and improved and unimproved real estate. A study of the valuation of these different classes of property, for the last few years, reveals some interesting facts. The number of horses has decreased from about 64,000 to about 50,000 since 1911, and, notwithstanding an increase in the average value, the total valuation has decreased regularly since 1914 to the total extent of about one million dollars. Mules have decreased 101 in number since 1916, and $17,000 in total valuation since 1914. Oxen have decreased 1927 in number since 1911, and $144,000 in total valuation since 1918. Cows have decreased 4,472 in number since 1911, but, the average value being increased sufficiently, the total valuation reaches its highest point this year. Continued decrease in number will cause a decrease in the total valuation, and the same is true with neat stock, which shows a decrease of 3,067 in number since 1912, but the total valuation of which reaches its highest point this year. Sheep show a decrease from 27,061 to 19,379, or 7,682,

since 1911, and a decrease in total valuation of $7,747, since 1918. Hogs show a decrease in number of 916, since 1911, and in total valuation of about $13,000, since 1919. These figures are quite as significant agriculturally as they are financially, and demand remedial action from both points of view.

The valuation of vehicles, which had risen from about two million dollars in 1912 to $9,737,000 in 1919, drops to $335,988 in 1920 because of the substitution of the registration permit fee for the regular tax. Portable mills and boats show a decrease in valuation of $71,000, since 1919. Wood and lumber shows a marked increase of about two million dollars since 1918, when the market rose, and so with stock in trade; but with a rapidly falling market, with little manufacturing, and with merchants purchasing as little as possible, little hope may be extended for an increase in valuation in these properties for 1921. On the other hand if present tendencies continue they are almost sure to show a decreased valuation.

Intangibles, which increased from about nine million in 1911 to over twenty million in 1912, because of the enforcement of the law requiring sworn returns from taxpayers, have reduced regularly until the total valuation in 1920 is only $11,794,414, convincing evidence that taxable intangibles are being hidden or converted into nontaxables, and that no increase may be expected in 1921.

It is apparent, therefore, that the tendency has been, is, and will be increasingly to throw the burden of taxes upon the improved and unimproved real estate. That class of property annually shows a considerable increase. A large part of such increase is undoubtedly due to the correction of previously existing undervaluation. But the burden upon the ordinary farm and the ordinary home, which are most easily appraised at full value, is fast becoming almost unbearable. Two towns have a tax

rate this year of $3.80 per hundred, and rates over $3.50 are not uncommon.

Increased taxes for the future are threatening, particularly in an increased state tax. No relief is in sight except the local share of the women's poll tax, which may be estimated at $300,000, a relatively small amount when it is considered that the total taxes amount now to nearly thirteen million dollars. Extraordinary diligence should be practised to eliminate undervaluation of every class of property in order that tax rates may not be further increased. Much undervaluation undoubtedly still exists, not generally, nor wilfully, but in some sections on some particular classes of property, and mostly through oversight or neglect. When it is considered that $5,000 of undervalued or untaxed property in each of the 235 towns and cities means a loss of taxes on over a million dollars' worth of property, the total effect of any considerable undervaluation may be better appreciated. It is sometimes argued that undervaluation is desirable in order to avoid the payment by a town of more than its fair share of the state tax. If an average town of $2,000,000 valuation were assessed at full value, and all other property in the state were assessed at only 75% of its true value, the average town would pay about $1,500 more than its fair share of the state tax. Somewhere, well away from 25% undervaluation and well towards full value is the existing condition, so that the average full valued town to-day would pay much less than $1,500 more than its fair share. But even if it had to pay that much, with undervaluation constantly being corrected everywhere, and consequently with the error constantly being reduced, is the flame worth the candle, when we realize all the trouble which any attempt to undervalue brings to the assessors, and all the injustice such a result creates? We think not, and the common sense assessor will readily appreciate that not only is this true, but that his oath and the exigencies of the times

demand that full values be found. It is an unpopular task, but he who is willing to accept the privileges of the office must expect to be called upon to perform its duties according to law. There will always be a difference of opinion among men as to what is the full value of a particular piece of property, but so long as the judgment of the assessor is honestly and painstakingly exercised no legitimate criticism may be offered, though difference of opinion may be suggested.

It is important that all property exempted from local taxes be valued fully for the purposes of the state tax, not only because that is the law, but for the practical reason, in order that controversy may not arise when, the exemption having expired, valuation is markedly increased. Two instances have come to the attention of the commission this year where property was still being accorded an exemption though the period of exemption had expired. Care should be exercised in this regard. Furthermore, exemptions should be carefully limited to the authority given under the statute, and, when voted, should be strictly construed. Nothing should be exempted but what is specified in the vote or act. That is the law, and assessors should conform to it.

All of these suggestions bear directly upon the obvious conclusion, already reached, that the total valuations probably will not increase next year unless most diligent efforts are made to correct existing undervaluation. Taxes will probably increase. Unless increased taxes are met by increased valuation higher tax rates must of course result, unless expenditures for local purposes decrease, which is hardly possible, or unless additional revenue from other sources furnishes relief. A study of the conditions as to other revenue demonstrates further the probability of higher tax rates.

The principal revenue, other than for taxes, on which towns and cities rely, has been a share of the railroad tax,

domestic insurance tax, savings bank tax, the literary fund, so-called, and the liquor license fees. The latter, aggregating $227,365 in 1917, have been lost since that year. The literary fund of over $40,000 has been transferred to the state educational department, so that, while the railroad, insurance and savings bank taxes have largely increased since 1911, the total revenue other than for taxes for the towns and cities is slightly less than it was ten years ago. Moreover, we must bear in mind that the increase in the railroad tax is due to the increase in the average rate of taxation applied to the railroads from $1.55 to $2.37, rather than to increased valuation. The valuation of railroads has materially decreased and no one knows when their condition will be materially improved. The automobile permit fees, up to October 15, 1920, amounted to about $280,000, or about enough to take care of the loss on liquor licenses. An amendment to the law, providing higher rates, should be made and some relief afforded. It must be remembered, however, that a large part of what is gained in fees on this class of property has been lost in taxes, so that the net gain is comparatively small. Material reduction in local taxes, therefore, through increased revenue from other sources is most improbable.

The only possibility of lower taxes, remaining, is a reduction in the state tax, either through decreased expenditures or in increased revenue from other sources. Without taking into consideration the multitude of miscellaneous appropriations made by every legislature, the estimates of the various state departments for the next two years are much in excess of demands made in years past and amount to about $3,400,000. The demands made are almost wholly for the maintenance of existing institutions. Most of them must be met. Hence, there is no hope of decreased expenditures in our state government.

This brings us to a study of the state's revenue from sources other than the state tax. Since 1911 revenue from other sources has risen from $836,314 to $2,144,322, an increase of approximately $1,300,000, or 156%. Notwithstanding this increase, the state tax has risen, during the same period, from $600,000 to $1,800,000, or 200%, to meet the increased cost of state government. Nearly one half of the increase in other revenue, or about $600,000, has come from the motor vehicle department, and a continued healthy increase from this source is anticipated. But this money is devoted to the state highways, the expense of which has increased nearly a million dollars, not including more than a quarter of a million received from the federal government for aid. The cost of maintenance, alone, now taxes the resources of the treasury, and new construction has been and must be further delayed. An increase of nearly $300,000 has come from the taxes on public service corporations, due, as above stated, to the heavy increase in the average rate of taxation, in the face of a substantial decrease in valuation. Suffice it to say that no material relief in the nature of increased revenue, caused by increased valuation, from that source can be expected in the immediate future. The state's share of the insurance taxes has increased from $80,000 to $160,000, since 1911, and ought to show further increase, but the gain yearly is comparatively small. The revenue from the collateral inheritance tax has increased from $114,000 to $204,000, since 1911, but appears now to have reached a maximum. The direct legacy tax has not been in operation a sufficient time to demonstrate its possibilities but it is hoped that $100,000 may be added to the treasury from that source in the course of the next two or three years. Changes in methods of bookkeeping and of handling funds of state institutions account for a large part of the remainder of the increase which appears on the treasurer's books, and the increase

from miscellaneous items, for the next two years, promises to be of no substantial growth. Whatever increase may be expected, therefore, from sources outside the state tax, very evidently will not meet the increased burdens which the treasury must bear, and the only solution, in such case, under our existing system, is a further increase in the state tax.

It is believed that few people have any definite idea concerning the cost of our government. A brief review of some figures bearing on this point may be of some interest. In 1911 the total cost of our government, state, county, city, town, school and precinct, per capita, i. e., for every man, woman and child in the state, was $17.74. By somewhat regular increase each year, this cost has risen to $35.98 in 1920, an increase of 103%. This cost in 1920 does not include the soldiers' bonus, the federal money for highways, the funds expended by the fish and game commission, nor the miscellaneous receipts of towns from fines, fees, etc. In other words it is the cost of government to the taxpayer. With the cost of the soldiers' bonus added the per capita for 1920 would be $39.52, or an increase of 123% since 1911. For purely state government, the per capita cost in 1911 was $3.78, and in 1920, $8.70, without the bonus, an increase of 130%, and $12.23 with the bonus or an increase of 202%, since 1911. The per capita cost of all but state government, in 1911, was $13.96, and in 1920, $27.29, an increase of 95.5%. State government cost has increased to a greater extent than that of local government. In 1914 county government was costing us $1.73 per capita, and in 1919, $2.17 per capita, an increase of 26%, while city, town, school and precinct government in 1914 cost $15.36 per capita, and in 1919, $24.34 per capita, an increase of 58%.

These cost increases appear alarming. They are. Our expense has outgrown our revenue system, except by

resort to the imposition of burdensome taxes upon tangible property, particularly upon modest farms and homes. If we have been extravagant we are to blame as individuals. If we have not been extravagant our system is inadequate. An interesting comparison, bearing on our extravagance, is offered in the figures on the financial statistics of states, compiled by the census department. These figures are available from 1915 to 1919 inclusive. Taking the New England states as offering a fair basis for study, we find that in 1915 New Hampshire was furnishing state government at a per capita cost which was $1.11 less than that of any other New England state, while in 1919 we were providing state government at a per capita cost which was $1.21 less than that of any other New England state. Obviously, we have good government and evidently our finances have been well managed. But the most significant fact which this study reveals is that from 1915 to 1919 our revenue increased only $0.78 per capita while that of the next lowest state, Rhode Island, increased $1.96 per capita. Maine shows a per capita increase in revenue of $2.08, Vermont $2.92, Massachusetts $3.72 and Connecticut $6.09. Obviously, again, other New England states are extending their revenue systems to meet increased demands and New Hampshire is not.

The conclusion to be drawn should be clear and indisputable, if our premises have been clearly outlined. Government is bound to cost us more. Taxes are already extremely heavy and are being thrown more and more upon ordinary real estate. Increased revenue to meet increased demands cannot be expected. Taxes will be increased further unless new sources of revenue are opened. No discussion has been attempted as to what new sources there may be. Until new sources are opened, assessors are bound by law, by common sense, by good finance, by justice and by the exigencies of the

times to see to it that their fourfold duties are fully performed; that all taxable property is taxed, and at its full and true value, in order that no revenues may escape; that budget estimates and recommendations are made in accordance with the law and after careful study and deliberation; that appropriations in town meetings and in council are made with great caution, and by close adjustment, first, to the adequate maintenance of existing institutions; and, finally, the public money having been received, that it is expended, as one's own should be, carefully and wisely.

RESOLUTIONS ADOPTED BY THE NATIONAL TAX ASSOCIATION AT THE NATIONAL CONFERENCE.

Salt Lake City, September, 1920.

Resolved, That this conference is of the opinion that serious consideration should be given to devising some substitute for the present federal excess profits tax and securing the greatest practicable simplicity in matters of administration of federal taxes.

Resolved, That the model tax system committee of the National Tax Association be requested to review the reports of the various special committees appointed by the tax association since 1918, the model income tax law presented to this conference, and the papers and discussions concerning such law, with the view to providing for the assistance of its members, state officials, legislators and others interested, at the earliest possible date, its conclusions, whether tentative or final, concerning the subjects covered by such reports, papers and discussions.

Resolved, That this conference request the National Tax Association to appoint a committee or committees to investigate and report upon the best method of apportioning among the several states the property or income of corporations doing an interstate business, and such other subjects involving comity as it may be practicable to consider.

Resolved, That this conference is of the opinion that exemptions of private property or income from taxation should be confined within the narrowest possible limits.

Resolved, That this conference is unalterably opposed to the exemption of interest from mortgages from income

taxation under either federal or state laws, and that this conference is of the opinion that salaries of all public officials and the interest on future issues of federal, state or municipal obligations should be subject to income taxation.

Resolved, That this conference endorses the present policy of the federal government, of interchanging information with the several states concerning corporation income returns, and request the executive committee of the National Tax Association to take such steps as may be expedient looking towards further coöperation and interchange of information between state and federal officials charged with the administration of substantially similar taxes, under due safeguards against general publicity.

Resolved, It is the sense of this conference that under a model system or any revised plan of inheritance taxes for the separate states, the revenues from such inheritance taxes be collected and used wholly by the respective states.

RECOMMENDATION OF THE COMMITTEE OF THE NATIONAL TAX ASSOCIATION, RELATING TO A MODEL SYSTEM OF TAXATION.

Adopted September, 1920.

There remains a fourth form of personal taxation, the personal income tax. By this is meant a tax levied upon persons with respect to their incomes which are taxed not objectively as incomes but as elements determining the taxable ability of the persons who receive them. This tax is better fitted than any other to carry out the principle that every person having taxable ability shall make a reasonable contribution to the support of the government under which he lives. It is as fair in principle as any tax can be; under proper conditions, it can be well administered by an American state, as Wisconsin and Massachusetts have proved; it is a form of taxation which meets with popular favor at the present time, and therefore seems to offer the line of least resistance. The committee, therefore, is of the opinion that a personal income tax is the best method of enforcing the personal obligation of the citizen for the support of the government under which he lives, and recommends it as a constituent part of a model system of state and local taxation.

SUGGESTIONS IN REGARD TO FINANCES AND ACCOUNTS.

There is a material increase in the totals of receipts and payments of municipalities and counties hereinafter printed over those of the previous year.

As the total amount of business increases, the necessity of a proper accounting becomes more and more evident. The uniform accounting system recommended by this commission, if properly kept, is a sensible and easy method of fulfilling the requirements of the law and the dictates of good business. While the officers of most towns and school districts are keeping their books in a conscientious manner, we feel that there are a few who could profit by better methods more painstakingly applied. In these times not one cent of the taxpayer's money should be wasted by carelessness and inaccuracy.

The auditors should give more attention to their duties. They are responsible for any mistakes which escape their vigilance. The fact that they know the executive officers to be entirely trusthworthy does not excuse any lack of care on their part. There should be a properly executed bill presented for every expenditure and the figures of the treasurer should check with those of the selectmen and school board. The same thing applies to county and precinct books. The books of the town, city, county, school district or precinct, as the case may be, must check with the monthly bank statements. The treasurer is required by law to give a statement of receipts, payments and balance on hand at least once a month. This makes a close check on appropriations possible.

Every municipality should have a non-partisan budget

committee, the members of which will work with the selectmen in making up the budget for the coming year. This budget must be posted with the town warrant to give every voter an opportunity to compare them. The budget and budget committee make for economical government.

A general clean-up of the demand notes and so-called floating indebtedness should be made at once. Chapter 129, Laws 1917, comprises the now existing law in regard to municipal finances and should be studied carefully by all executive officers. This chapter is printed in a pamphlet, "Laws Relating to Taxation," which will be mailed to anyone wishing it.

Especial care must be given to the printed annual town report. Selectmen should follow the arrangement suggested by this commission. This arrangement will be shown on a slip sent out from this office. It costs just as much to get out a worthless report as a good one and any selectmen who neglect their duty in getting out a good report may be said to be wasting public funds.

A blank financial report will reach the chairman of each board of selectmen on or before January 31st. As soon as the auditors have approved the town accounts this report should be filled out. Every day's delay makes the task more difficult.

Any inquiry for advice or request for assistance will be promptly attended to.

WILLIAM B. FELLOWS

LATE JUDGE WILLIAM B. FELLOWS, AS A TAX COMMISSIONER.

By John T. Amey before the New Hampshire. Assessors' Association, Manchester Dec. 8, 1920.

Judge Fellows began his long and efficient service in framing and administering the tax laws of this state twenty years ago, when he became a member of the state board of equalization.

He served seven years continuously upon that board. The legislature of 1907, considering the matter of tax reforms in New Hampshire, provided for a special commission "consisting of three competent persons to be appointed by the Governor and Council."

The stated purpose for which the commission was created was "To ascertain whether the burden of taxation can be equalized and additional sources of revenue discovered."

The act further provided that it should be the duty of the commission "To thoroughly investigate and examine all tax laws of the state and the systems of taxation prevailing elsewhere, and their operation, and to make an exhaustive examination of the present assessment of taxable property in the state in order to determine in what particulars, if any, the tax laws may be made more uniform and equitable in their operation, to ascertain new sources of revenue available to the state, and to make full report with such recommendations as they think proper."

The wide scope and great importance of this inquiry demanded the selection of the best material for the personnel of this special commission that could be found.

Governor Floyd, recognizing the importance of the

work to be done, placed Judge Fellows at the head of the board with two able men as his associates.

The work of the commission was thorough and covered every branch and phase of the subject of taxation applicable to the New Hampshire system.

The report was exhaustive and complete and made a valuable addition to the tax literature of the state. One who was familiar with Judge Fellows' thorough and systematic method of performing every public duty has only to glance through its pages to conclude that its preparation was largely his personal work.

The report gives all the law relative to taxation that was in force at that time, including all constitutional provisions.

The tireless work of Judge Fellows becomes more apparent as we find in it a reproduction of all assessment acts of this province and state from 1641 to 1908.

The commission in its report recommended several legislative acts which were enacted at the next session of the legislature and some others that were enacted by succeeding legislatures. Of the eighteen acts recommended six were enacted during the session immediately following, four were passed in 1911 and two in 1913.

No higher tribute to the good judgment and keen foresight displayed by Judge Fellows in drafting these tax reform measures could be given than that disclosed by this record.

When the present tax commission law was enacted by the legislature of 1911 the appointing power was given to the Justices of the supreme court and was wisely exercised by them in the selection of Judge Fellows as the secretary of the commission.

It was my good fortune to be associated with him as a member of the commission for nine years. He taught me my first lessons in the administration and enforcement of our tax laws; his teachings have been of great value to

me in what little I have tried to accomplish towards carrying into effect the provisions of the law creating the commission.

He possessed rare qualities as an instructor in tax matters.

For nearly twenty years taxation had been his hobby. His fine education, his legal training, his natural inclination and ability to dig, dig, dig for the last bit of data which had any bearing upon the subject of his investigation, made him a valuable official in the line of such activities as he became interested in.

He dug into the early history of taxation in this state as no other man ever did.

Beginning with his report of the work of the special commission in 1908 and following it up in his manual published by the state tax commission last year, in which he gave all the statutes and court decisions which relate to any branch of the subject of the assessment and collection of taxes, he traces each act back to its inception, showing by marginal annotations every change up to, and including, the work of the legislative session of 1919.

Take for example section 10 of chapter 59 of the Public Statutes now in force, which you will find on page 57 of the manual, "Selectmen for good cause shown may abate any tax assessed by them or their predecessors." By referring to Judge Fellows' annotations it is found that this statute was first passed in the colonial legislature of 1641 when New Hampshire was a part of the Colony of Massachusetts. It was a part of the colonial law of that period. Then follows the very interesting information that between that date and the present it has been re-enacted in different statutes some fifteen times and this marginal data will direct the reader to the session laws where each re-enactment or change may be found. The marvelous industry which the Judge applied to his work is here well demonstrated by the fact that the same data

is supplied with each and every section of our law which relates to the assessment or collection of taxes.

Following this important data we find a reference to every case bearing upon the subject that has been decided by our court. In most instances the language conveying the force and meaning of the court's findings, as taken from the state reports, is here reproduced. With this manual as a guide the layman, as well as the lawyer, can easily put himself in touch with all the law there is upon any subject relating to taxation in New Hampshire.

Judge Fellows spent many long days of hard work in accomplishing this work, for which he received no compensation other than his moderate salary, which was not intended to cover special work of this character. His sole purpose was to contribute something of value to the state.

It is not discreditable to the tax officials of other states to say that it is the most complete work of its kind that has yet appeared.

The good work of our friend and associate on earth was finished early in May last.

On Friday, April 30, I worked, dined, walked and talked with him, strongly urging him to have a thorough examination into his physical condition made at the earliest possible moment. The following day, May 1, he consulted a competent physician who discovered that he was the victim of a disease which was fast wasting his vitality. The next day, Sunday, May 2, 1920, after attending his usual Church services he enjoyed an automobile ride with his family and a visiting friend and spent the evening chatting and visiting in his customary jovial manner, retiring in accordance with his usual custom at an early hour. Two hours later he had been cut down in the prime of a useful life and had crossed the great highway. He died as he frequently had said he wanted to die, "in the harness."

The perfect and business-like arrangement of all his private affairs, which had been accomplished within a short time of his departure, indicated beyond doubt that he anticipated the summons.

In the nine years he had served on the state tax commission, where he was in constant communication with a thousand local tax officials and many thousand taxpayers, he widened his circle of pleasant acquaintances which, as the years went by, ripened into lasting friendships.

To go when reason is ripe and when one is capable of looking upon the probabilities of going, is a blessing to any man. Judge Fellows had prepared for the end but in a manner that was extremely cautious lest he might disturb others. To go quickly to rest amid the results of a successful life with plans achieved and difficulties surmounted is a most happy exit. When a fit representative of the family, society and the civil service of the state, goes to his long home the news of his death travels far and wide and pierces deeply the hearts of his family and his friends.

Long and deep were the shadows which fell across the path of many men and women of the state when the news of Judge Fellows' sudden, and wholly unexpected, death reached them in the early morning of May 3rd. To me so sudden came the news and so severe was the shock my recovery from it is not yet complete.

When such a man in the full vigor of manhood with a step keeping time with every laudable enterprise and purpose of life, and a heart beating in full sympathy with every noble aspiration of humanity, is hurried away, his family, his friends and the public are shocked at his going. He had no shade of hypocrisy in his being. He was energetic, he was courageous, he was able and efficient, he was enterprising and honest. He loved his native town and state and was a diligent and accomplished student of the early history of both. In his going

away the state lost a valuable and a conscientious public official; the community, a respected and worthy citizen; his family, a kindly indulgent husband and father. He went

"Like one who wraps the drapery of his couch
About him, and lies down to pleasant dreams."

TAXATION IN NEW HAMPSHIRE, HISTORICALLY CONSIDERED.

AN ADDRESS BEFORE THE NEW HAMPSHIRE ASSESSORS' ASSOCIATION, MANCHESTER, DECEMBER 8, 1920.

By Albert O. Brown, Chairman State Tax Commission.

A little less than three years after the Pilgrims landed at Plymouth and a little more than seven years before the Puritans founded Boston, the Company of Laconia sent out from England two small parties of emigrants. It was their purpose to improve the fisheries at the mouth of the Piscataqua river and to trade with the natives. One party located at Portsmouth. The other sailed up the river and settled on Dover neck.

In 1629 the Reverend John Wheelwright purchased from Passaconaway and other Indian chiefs a tract of land surrounding Swampscott falls, some fifty miles across. Soon after he established a settlement at the falls and called it Exeter.

Hampton was founded next by those who were attracted to its wide salt marshes which supplied hay not to be found in the uncleared forest. The first house was erected in 1636.

These communities were the small beginnings of a proud and sturdy state, one of the original thirteen with both a star and a stripe on the flag. They were established, it should be remembered, outside of any constituted authority and developed as democracies or republics, independent not only of one another but of all organized power and especially of that of the colony of Massachusetts Bay.

The glory of England is the common law. When, after

the Norman conquest, the king's judges went upon their circuits into all parts of the country, they administered justice according to the customs of the realm. In all cases not covered by custom they introduced rules of their own, mainly founded upon analogy and common sense. And their decisions came to be regarded as precedents. Thus there grew up within the four seas that girt Britain the wisest system of jurisprudence the world has ever seen.

After five hundred years of this system England was enabled to establish her arms and her trade on many distant shores and wherever either went there also went her colonists to set up their courts and administer the common law.

The only exception I can find to this rule is that of the fishermen of the Piscataqua, who in their independence did not, so far as it appears, recognize this system of law or any other until 1640, when two score of the inhabitants of Dover agreed in writing to abide by the laws of England and the votes of their own numbers.

Each of the four towns during the period of their independence legislated for itself upon matters of its own concern. In the nature of things taxation must have received early attention. The first vote, however, according to records now extant, those of Portsmouth having been destroyed to suppress evidence, was passed at Exeter on the "6th day of the 1 mo'th 1640." It was in these quaint though plain and direct words: "It is ordered # # # That all grounds, woods, and such privileges as appertain to the town, such inhabitants as have their lots small or great in the bounds of the town, shall be liable to pay such comon charges as the town shall be at, according to their proportion of ground, cattle or other privileges they doe injoy in the town, present or absent."

The principle of proportion herein stated has prevailed from that early day until the present time. In votes, in

colonial and provincial statutes, in the constitution and in acts of the legislature it has been written many times that people shall pay according to their ratable estates.

This ancient vote, drafted it is presumed by unlettered men, is superior in accuracy of expression to many recent acts of the legislature, notably to that of 1893 relating to injuries upon highways, which provides that "towns are liable for damages # # # to any person, his team or carriage, traveling upon # # # defective railings," # # #

The Indians had become so troublesome and the need of a stronger government so great that by 1643 the four towns had one by one invited the Massachusetts colony to extend its authority to them. The invitations were eagerly accepted. Whereupon Massachusetts laws became obligatory in New Hampshire and so remained for nearly forty years. The system of taxation imposed, however, added practically nothing to that established by the Exeter vote.

In 1680 New Hampshire became a royal province with a separate government for its own affairs. The right of this government to levy taxes was fully recognized and freely exercised.

The expenses of government in this remote period were light, but the volume of property that bore them was so small that the burden of taxation was heavy. The province was poor and money was frequently so scarce that commodities, like corn and pipe staves, were made legal tender for the payment of taxes.

The chief source of revenue in this state has always been the property tax, but before the constitution that tax was relatively more important than it has been since. New Hampshire was then almost exclusively an agricultural community. The farmers' herds and the farmers' lands constituted the bulk of the taxable property.

Domestic animals of the same kind differed little in value. A horse was a horse and a cow was a cow. Land

had not been greatly improved and its value was little affected by location as population was then distributed. One acre was about the equivalent of any other adapted to the same use. Therefore is was not unreasonable, however strange it may seem at first, that the legislature should assign to live stock and land units the sums at which they should be taxed throughout the province instead of leaving the appraisal to assessing officers as is done today. As the values employed doubtless represented average worth or some definite proportion thereof, a rough equality was achieved and substantial justice was done to the taxpayers and the public.

A typical statute of the period under discussion is that of July 2, 1776. This provides among other things that "all male slaves from sixteen to forty-five years old," shall be estimated "at ten shillings each; all female slaves from sixteen years old to forty-five, five shillings each; horses and oxen four years old and upwards, three shillings each; cows four years old and upwards, two shillings each; # # # cattle and horses one year old sixpence each; (no cattle or horses to be accounted one year old until they have been wintered two winters). All improved lands to be estimated as follows, viz.: orchards, one shilling and sixpence per acre, accounting so much for an acre as will produce ten barrels of cider or perry; —arable land one shilling per acre, accounting so much land as will generally produce twenty-five bushels of grain per year to be one acre; mowing land at one shilling per acre, accounting so much land for one acre as will produce one year with another one ton of hay;—pasture land at five pence per acre, accounting so much land as will summer a cow to be four acres:"

This is the only piece of legislation so far as I know that calls for two winters in one year.

It is interesting to note that at the time this statute was being enacted, taxing slaves in New Hampshire, our

delegates, Josiah Bartlett, William Whipple and Matthew Thornton were at Philadelphia formulating the Declaration of Independence with its bold assertion that "all men are created equal" and endowed with the unalienable rights of "life, liberty and the pursuit of happiness."

It may be remarked that slavery was at no time regarded with favor here and that the Indian, negro and mulatto slaves, most numerous in the province period, never numbered a thousand souls. They gradually disappeared from the state until at the time of the first census in 1790 only one hundred and fifty-eight remained.

It will be remembered with what confidence in the war between the states the men of the South as they went to the front left their families in the care of their negroes, who contrary to their interests, were ever faithful to their trusts. But for the soldiers of the Revolution to leave their homes in the care of Indian slaves would seem to have involved greater risks than even those bold men were accustomed to assume.

There is still standing in Sandown in Rockingham county a memorial of slave days. It is in the form of a church erected long ago and substantially without nails or other metal. The pews are small and square like pens for sheep, as in a figurative sense they were. On one side and somewhat raised above the others is a row of pews assigned to slaves. Thus it appears that the New Hampshire masters, though unmindful of the rights of their bondmen in this life, were solicitous of their welfare in the life to come.

Immediately upon the adoption of the constitution the tax upon slaves was discontinued, though property in them was for a time retained.

It may be doubted whether within the memory of any now present the fermented juice of the pear has been used as a beverage in this state, and yet for more than

half a century, both before and after the adoption of the constitution, (1776-1833,) pear orchards were made subjects of taxation, their acreage being determined not by their area but by the number of barrels of perry that were produced one year with another.

At the close of the Civil War, to which period my memory extends, there were no evidences, so far as I observed, even in that part of the state which was first settled, that pear orchards extensive enough to be taxed as such ever existed. Nor was the fact to my knowledge preserved in tradition.

There were, however, great orchards of cider apple trees, each bearing a natural fruit differing from that of any of the others. The black and decaying trunks of these trees, killed by the moths, still disfigure the landscape in many places.

From the beginnings I have described there has been developed in New Hampshire the simplest and in my judgment the best system of property taxation in the union. It is a peculiarity of the system and one of its merits that only those classes of property are taxable which are named in the statutes. The remaining classes are tax free. In the other states the reverse is true. There all property is taxable except such as is exempted by name in the statutes.

Only eight varieties of property are subject to local assessment in New Hampshire. These are: (1) real estate, (2) mills and machinery, (3) boats and launches, (4) vehicles, (5) animals, (6) money on hand and at interest, (7) stocks in trade, and (8) wood, bark, timber, logs and lumber. This to be sure is not the grouping of the statutes which, having been passed piecemeal through many years, do not present a scientific arrangement, nor are the terms employed in every instance the same.

These classes though few in number include the bulk

of the tangible property of the state. Of course many varieties that are now untaxed might be added to the list, but the revenue they would supply would in most cases hardly compensate for the annoyance they would cause the tax payer. People for example would not enjoy the invasion of their homes by the assessors for the appraisal of all the various articles contained therein. Nor would they willingly submit to an examination of such as might be upon their persons in the way of clothing, jewelry and articles of personal adornment.

There is one other property tax of importance. It is not local in character or locally imposed. On the other hand it is laid by the tax commission upon the property of certain public utilities whose locations and activities are in the main statewide. The list comprises railroad, railroad express, railroad car, telegraph and telephone companies only.

It may be observed that all privately owned public utilities not taxed by the state are and always have been assessed by the towns and cities in which their properties are situated.

The poll tax came down to us from the provincial period. Until 1913 it was assessed in the same manner as the property tax, though upon an arbitrary valuation that varied with the years. It is now $5 flat. This tax is authorized by the constitution without limitation.

But we have never been able to have an income tax under the constitution because of the proportional clause contained therein. Before the adoption of that instrument, however, a faculty tax was in common use. This was a levy upon one's pecuniary ability to pay and amounted to little more than a tax on incomes. Why the framers of the constitution failed to permit the continuance of this tax may possibly be explained upon the theory that there were few fortunes of any size in their day and only slight returns were received from invest-

ments. Moreover, there is the unworthy suggestion that these men were themselves the representatives of such wealth as then existed.

A legacy and succession tax, generally called an inheritance tax, was unknown in New Hampshire until 1905. Prior to the amendment of 1903 there was no constitutional warrant for such a tax. The enactment of 1905 provided for an assessment of 5% upon collateral legacies and successions. The law was amended at the last session of the legislature and now affects direct as well as collateral lines of ascent and descent, as the case may be. The taxes imposed are also graduated and progressive, that is they change with the amount of property passing, increasing as it increases and decreasing as it decreases. The minimum rate is 1% and the maximum 5%.

Nothing is more firmly embedded in our law than the proposition that all ratable property is assessable at its full and true value. This, and this alone, satisfies the constitution, the statute and the dictates of common sense. In comparison no other method has any merit whatever and none is used except for the purposes of concealment and favoritism. The rule that should obtain under all circumstances and which is simple enough for a child to understand is this: The true worth of property, to keep or to sell, for the most valuable use to which it is adapted. This principle is stated in a great opinion by a great justice of the supreme court of the United States in these words: "Now, it is a cardinal rule which should never be forgotten, that whatever property is worth for the purposes of income and sale it is also worth for the purposes of taxation." This doctrine finds abundant support in more than one decision of our own excellent court. It is also laid down in a New Hampshire statute that has subsisted unchanged since 1832.

It would not matter if all property were actually appraised and taxed at 43-5/9% of its value, for instance,

instead of 100%. The amount of each tax would be precisely the same. All the money voted would have to be raised then as at present and upon the same property. But if property were required by law to be appraised at 43-5/9% or any other per cent less or greater than 100%, it would first have to be valued at 100% and then reduced to the other figure by mathematical process. But this never could be accomplished in practice. The result of such a requirement would be appraised by guess or by favor, as before 1912, for no taxing board would bother, law or no law, to work out a mathematical problem for every parcel of property under assessment by them. And some could not do it if they would.

Moreover, when property is appraised at full and true value the work of the assessors is an open book to be read by all. If some odd percentage of value is used, however, or no method at all, as in the old days, then there is such concealment and inequality as to be intolerable.

The savings bank tax, provided it is a property tax as it is stated to be in a dictum of the supreme court, is an exception to the rule requiring the same rate to be applied to all property, but it is not an exception to any rule if it is an excise tax for the privilege of doing business, as it is declared to be in an act of the legislature, for in that case equality is not required. There is, however, uniformity among the banks, a flat rate of three fourths of 1%, with certain deductions, having been established by law.

It will be observed that in this, the last paper I shall probably ever read in my capacity as a tax commissioner to the members of the Association of New Hampshire Assessors in conference assembled, I have not failed to refer to appraisal at full and true value. This doctrine lies at the very foundation of equitable assessment. Without it there can be no such thing as equal taxation.

FINANCIAL STATEMENT, DEPARTMENT STATE TAX COMMISSION.

September 1, 1919, to September 1, 1920.

	Expenses.	Appropriations.
Salaries of commissioners	$8,000.00	$8,000.00
Expenses of commissioners ..	1,062.47	1,500.00
Clerical expenses	1,200.00	1,200.00
Incidentals and printing (inventory books and blanks for towns and cities, etc.)	3,769.94	4,000.00
Printing report ($50 transferred from Incidental appropriation)	850.00	800.00
Expenses municipal accounting	1,437.48	1,500.00
Total	$16,319.89	$17,000.00

COMPARATIVE STATEMENTS.

No. 1.

1919.

Total inventory valuation of towns.....	**$465,392,046.00**
Total valuation of unincorporated places...	**4,466,125.00**
	$469,858,171.00
Taxes assessed in towns.....	**$11,073,251.97**
Taxes assessed in unincorporated places....	**25,625.73**
	$11,098,877.70
Average rate per $100.....	**$2.28**

1920.

Total inventory valuation of towns.....	$506,990.458.00
Total valuation of unincorporated places....	4,466,125.00
	$511,456,583.00
Taxes assessed in towns.....	$12,714,956.11
Taxes assessed in unincorporated places.....	21,685.73
	$12,736,641.84
Average rate per $100.....	$2.37
Increase of inventory valuation in 1920 over 1919	$41,598,412.00
Loss in valuation of vehicles 1920 over 1919	9,353,734.00
Net increase of inventory valuation in 1920 over 1919.....	$50,952,146.00
Increase of taxes 1920 over 1919.....	$1,637,764.14
Total increase of taxes in towns and unincorporated places since 1910 is 142% or....	$7,486,401.02
Total increase of valuation in towns and unincorporated places since 1910 is 110% or	$268,077,312.00
Amount exempt to soldiers, 1911.....	$2,226,693.00
Amount exempt to soldiers, 1912.....	2,270,215.00
Amount exempt to soldiers, 1913.....	2,241,452.00
Amount exempt to soldiers, 1914.....	2,035,925.00
Amount exempt to soldiers, 1915.....	2,018,942.00
Amount exempt to soldiers, 1916.....	1,878,776.00
Amount exempt to soldiers, 1917.....	1,666,218.00
Amount exempt to soldiers, 1918.....	1,657,585.00
Amount exempt to soldiers, 1919.....	1,519,220.00
Amount exempt to soldiers, 1920.....	1,356,743.00

No. 2.

INVENTORIES—LESS POLLS.

County.	1919.	1920.	Increase.
Rockingham	$49,435,376	$56,432,085	$6,996,709
Strafford	35,403,035	37,665,825	2,262,790
Belknap	22,818,685	23,481,676	662,991
Carroll	16,473,890	16,850,375	376,485
Merrimack	50,019,389	51,209,444	1,190,055
Hillsborough	149,658,558	175,172,188	25,513,630
Cheshire	35,100,487	37,076,629	1,976,142
Sullivan	21,164,157	22,124,667	960,510
Grafton	45,940,579	46,329,740	389,161
Coos	39,377,890	40,647,829	1,269,939
	$465,392,046	$506,990,458	$41,598,412
Unincorporated places	4,466,125	4,466,125	.....
	$469,858,171	$511,456,583	$41,598,412

No. 3.

TAXES.

County.	1919.	1920.	Increase.	Rate. 1919.	Rate. 1920.
Rockingham .	$1,250,000.03	$1,500,527.73	$250,527.70	$2.44	$2.53
Strafford	825,384.43	1,002,605.64	177,221.21	2.24	2.53
Belknap	563,893.91	635,206.87	71,312.96	2.39	2.57
Carroll	371,238.73	410,538.95	39,300.22	2.16	2.31
Merrimack ...	1,298,409.49	1,418,615.02	120,205.53	2.51	2.68
Hillsborough .	3,290,706.34	3,647,673.89	356,967.55	2.12	1.97
Cheshire	852,705.60	994,488.92	141,783.32	2.37	2.57
Sullivan	545,417.53	643,637.58	98,220.05	2.49	2.77
Grafton	1,084,256.59	1,268,603.30	184,346.71	2.28	2.61
Coos	991,239.32	1,193,058.21	201,818.89	2.44	2.81
	$11,073,251.97	$12,714,956.11	$1,641,704.14	$2.30	$2.39
Unincorporated places	25,625.73	21,685.73	*3,940.00	.57	.48
	$11,098,877.70	$12,736,641.84	$1,637,764.14	$2.28	$2.37

*Decrease.

No. 4.

STATE REVENUE FROM TAXES AND FEES, INCREASE AND DECREASE OF STATE DEBT ANNUALLY, AND AMOUNT OF STATE DEBT EACH YEAR.

Year.	Direct State Tax.	Revenue from other sources.	Total revenue.	State Debt. Increase.	State Debt. Decrease.	Total. State Debt.
1900	$425,000.00	$264,264.19	$689,264.19	.....	$216,269.11	$1,118,798.84
1901	425,000.00	272,510.21	697,510.21	.....	110,166.03	1,008,166.03
1902	425,000.00	365,972.44	790,972.44	.....	252,200.55	756,432.36
1903	425,000.00	451,333.53	876,333.53	.....	109,621.40	646,810.96
1904	425,000.00	279,550.27	704,550.27	.....	29,041.99	617,768.97
1905	300,000.00	281,707.75	581,707.75	$171,191.31	.....	788,960.28
1906	425,000.00	302,964.96	727,964.96	109,175.28	.....	898,135.56
1907	500,000.00	399,977.04	899,977.04	229,996.63	.....	1,128,132.19
1908	500,000.00	405,823.01	905,823.01	62,766.68	.....	1,190,898.87
1909	500,000.00	478,038.75	978,038.75	230,902.31	.....	1,421,801.18
1910	800,000.00	894,636.54	1,694,636.54	.....	128,591.85	1,239,209.33
1911	600,000.00	836,314.34	1,436,314.34	170,638.35	.....	1,463,847.68
1912	700,000.00	1,007,201.37	1,707,201.37	.....	76,809.34	1,387,038.34
1913	800,000.00	1,194,901.77	1,994,901.77	.....	151,835.36	1,235,202.98
1914	800,000.00	1,414,388.20	2,214,388.20	.....	269,699.01	965,503.97
1915	800,000.00	1,293,558.75	2,093,558.75	134,972.85	.....	1,100,476.82
1916	750,000.00	1,450,429.63	2,200,429.63	.....	31,522.60	1,068,954.02
1917	750,000.00	1,439,887.95	2,189,887.95	362,048.71	.....	1,431,002.73
1918	850,000.00	1,675,163.21	2,525,163.21	110,348.70	.....	1,541,351.43
1919	800,000.00	1,787,173.84	2,587,173.84	644,960.32	.....	2,186,311.75
1920	*2,200,000.00	2,144,322.20	4,344,322.20	854,212.42	.....	3,040,524.17

*Includes $400,000 special tax for $ 30 soldiers' bonus.

No. 5.

REVENUE RECEIVED BY COUNTIES, CITIES AND TOWNS IN ADDITION TO TAXES LOCALLY ASSESSED.

Year.	Insurance tax.	Railroad tax.	Savings bank tax.	Literary fund.	Liquor license.	Total.
1900	$10,260.00	$225,093.16	$293,627.85	$32,844.00	.....	$561,824.01
1901	10,216.50	224,622.94	311,191.62	34,274.13	.....	580,305.19
1902	10,256.48	223,782.96	328,854.97	33,929.50	.....	596,823.[illegible]
1903	10,185.96	229,553.05	347,351.99	39,780.16	.....	626,871.16
1904	10,124.84	224,277.54	361,961.99	36,529.90	$274,909.84	907,804.11
1905	10,143.82	237,106.66	380,725.38	36,817.00	366,266.43	1,031,059.29
1906	10,174.57	263,949.61	413,641.38	39,402.95	359,824.86	1,086,993.37
1907	10,152.59	276,897.62	446,872.57	40,352.11	363,256.53	1,137,531.42
1908	11,180.09	279,952.63	447,660.83	40,499.55	289,521.78	1,068,814.88
1909	11,411.63	306,701.19	457,340.91	40,348.98	289,302.57	1,105,105.28
1910	11,772.77	298,977.83	477,441.71	40,219.83	248,339.79	1,076,751.93
1911	12,541.15	275,593.92	492,560.27	41,403.12	249,103.48	1,071,201.94
1912	13,410.35	321,756.45	520,302.92	43,082.08	271,527.14	1,170,078.94
1913	14,413.51	320,007.38	548,793.65	43,644.57	265,947.78	1,192,806.89
1914	15,814.62	293,697.66	561,405.46	42,756.58	275,994.24	1,189,668.56
1915	15,994.29	272,135.39	567,995.19	43,277.65	276,064.35	1,175,466.87
1916	17,012.43	284,128.39	588,633.44	46,628.73	277,781.33	1,214,184.32
1917	18,087.99	304,839.39	640,590.82	48,565.44	277,365.59	1,289,449.23
1918	18,021.87	313,048.02	614,431.48	43,822.35	.....	989,323.72
1919	17,750.93	371,202.68	585,276.33	40,280.99	.....	1,014,510.93
1920	19,129.43	379,738.11	641,912.93	.....	.....	1,040,780.47

No. 6.

TOTAL REVENUE OF COUNTIES, CITIES AND TOWNS, AND AMOUNT OF DEBT ANNUALLY.

Year.	Taxes assessed locally, including state and county taxes.	Other taxes received by counties, cities and towns.	Total.	State, county, city, town, school and precinct indebtedness.
1900	$3,978,962.05	$561,824.01	$4,540,786.06	$9,598,832.99
1901	4,034,940.75	580,305.19	4,615,245.94	9,503,271.28
1902	4,219,694.55	596,823.91	4,816,478.46	9,597,437.63
1903	4,295,215.53	626,871.16	4,922,086.69	9,729,358.94
1904	4,262,678.73	907,804.11	5,170,482.84	9,566,415.51
1905	4,548,523.53	1,031,059.29	5,579,582.82	9,748,518.12
1906	4,586,800.63	1,086,993.37	5,673,794.00	9,921,365.99
1907	4,725,840.64	1,137,531.42	5,863,372.06	10,168,970.99
1908	4,823,171.12	1,068,814.88	5,891,986.00	10,287,518.86
1909	5,342,268.41	1,105,105.28	6,447,373.69	10,192,201.75
1910	5,250,240.82	1,076,751.93	6,326,992.75	10,166,541.63
1911	5,529,961.51	1,071,201.94	6,601,163.45	10,106,067.55
1912	6,047,762.79	1,170,078.94	7,217,841.73	9,978,682.35
1913	6,377,330.41	1,192,806.89	7,570,137.30	9,884,814.93
1914	6,700,726.66	1,189,668.55	7,890,395.22	10,085,058.45
1915	6,976,096.81	1,175,466.87	8,151,565.68	10,680,954.68
1916	7,326,023.01	1,214,184.32	8,540,207.33	10,902,223.35
1917	7,860,480.15	1,289,449.23	9,149,913.45	*11,345,089.06
1918	8,674,522.85	989,323.22	9,663,846.57	11,947,429.71
1919	11,098,877.70	1,014,510.93	12,113,388.63	12,817,489.93
1920	12,736,641.84	1,040,780.47	13,777,422.31	.....

No. 7.

VALUATION AND TAXES, PUBLIC SERVICE CORPORATIONS.

1919-1920

No.		Valuation. 1919.	Valuation. 1920.	Taxes. 1919. (Rate $2.28)	Taxes. 1920. (Rate $2.37)
20	Boston & Maine R. R. ...	$37,000,000	$38,600,000	$795,451.71	$862,524.59
1	Glen Junction Transfer Co.	20,000	25,000	456.00	592.50
1	Grand Trunk R. R.	2,267,800	2,267,800	51,557.64	53,544.22
1	Portland & Ogdensburg R. R.	1,700,000	1,700,000	38,538.84	40,056.67
1	Upper Coos R. R.	700,000	700,000	15,843.72	16,469.13
9	Street Railways	2,919,500	2,643,000	61,245.36	57,408.51
49	Telephones	5,221,300	5,383,000	119,045.64	127,577.10
3	Telegraphs	237,500	258,000	5,415.00	6,114.60
3	Express Companies	210,500	160,500	4.799.40	3,803.85
2	Parlor Car Companies	215,000	220,000	4,902.00	5,214.00
65	Car Companies	140,100	127,825	3,194.28	3,029.45
155		$50,631,700	$52,085,125	$1,100,449.59	$1,176,334.62

*31 school districts not included.

TABLE 1.

RAILROAD CORPORATIONS.

Names.	Full value.	Taxed locally.	Taxable valuation.	Tax (Rate $2.37)
Boston & Maine R. R.	$8,400,000	$531,225	$7,868,775	$186,489.97
Boston & Lowell R. R. Corp. (one-half Manchester & Keene) ..	220,000	16,345	203,655	4,826.62
Connecticut River R.R. Co.	520,000	62,210	457,790	10,849.62
Fitchburg R. R. Co...	3,450,000	177,280	3,272,720	77,563.46
Nashua & Acton R. R.	60,000	.....	60,000	1,422.00
Nashua & Lowell R. R. Corp.	550,000	64,300	485,700	11,511.09
Concord & Claremont (N. H.) R. R.....	900,000	14,450	885,550	20,987.53
The Concord & Montreal R. R.....	15,700,000	1,215,677	14,484,323	343,278.46
Concord & Portsmouth R. R.	1,000,000	.....	1,000,000	23,700.00
Franklin & Tilton R. R.	235,000	.....	235,000	5,569.50
Manchester & Lawrence R. R.....	1,650,000	41,595	1,608,405	38,119.20
Mt. Washington Ry. Co.	50,000	25,000	25,000	592.50
New Boston R. R. Co.	55,000	.....	55,000	1,303.50
Northern R. R.....	3,120,000	26,125	3,093,875	73,324.84
Pemigewasset Valley R. R.	585,000	1,500	583,500	13,828.95
Peterborough R. R...	300,000	3,400	296,600	7,029.42
The Peterborough & Hillsborough R. R...	125,000	900	124,100	2,941.17
Sullivan County R. R..	1,050,000	15,100	1,034,900	24,527.13
Suncook Valley R. R..	210,000	7,900	202,100	4,789.77
Wilton R. R. Co.....	420,000	3,550	416,450	9,869.86
Sub-total	$38,600,000	$2,206,557	$36,393,443	$862,524.59
Glen Junction Transfer Co.—Owen Shepherd, Treas., 30 Broad St., New York City	$25,000	.....	$25,000	$592.50

Names.	Full value.	Taxed locally.	Taxable valuation.	Tax (Rate $2.37)
The Grand Trunk Ry. Co. of Canada—J. M. Rosevear, Gen'l Auditor, 94 McGill St., Montreal, Canada ..	$2,267,800	$8,550	$2,259,250	$53,544.22
Portland & Ogdensburg Ry.—Maine Central R. R., Portland, Me.	1,700,000	9,845	1,690,155	40,056.67
Upper Coos R. R. (N. H.)—Maine Central R. R., Portland, Me.	700,000	5,100	694,900	16,469.13
Sub-total	$4,692,800	$23,495	$4,669,305	$110,662.52
Berlin Street Ry.—E. W. Gross, Treas., Berlin, N. H.....	$175,000	$8,000	$167,000	$3,957.90
†Claremont Ry. and Lighting Co.	.....	.....	.....	.....
Chester & Derry R. R. Ass'n—F. J. Shepard, Treas., Derry, N. H.	50,000	.....	50,000	1,185.00
Dover, Somersworth & Rochester St. Ry.—F. E. Webster, Treas., 50 Merrimack St., Haverhill, Mass. ...	150,000	24,500	125,500	2,974.35
Exeter, Hampton & Amesbury St. Ry.—Allen Hollis, Pres., Concord, N. H.....	110,000	41,200	68,800	1,630.56
*Keene Electric Ry....	.....	.....	.....	.....
*Laconia Street Ry...	.....	.....	.....	.....
Manchester Street Ry.—J. Brodie Smith, Manchester, N. H...	1,500,000	.....	1,500,000	35,550.00
*Manchester & Derry St. Ry.	.....	.....	.....	.....
Manchester & Nashua St. Ry.—J. Brodie Smith, Manchester, N. H.	300,000	10,000	290,000	6,873.00

Names.	Full value.	Taxed locally.	Taxable valuation.	Tax (Rate $2.37)
Massachusetts Northeastern St. Ry. Co.—F. E. Webster, Treas., 50 Merrimack St., Haverhill, Mass.	$300,000	$136,600	$163,400	$3,872.58
*Nashua Street Ry....	.....	.....	.....	.....
*Portsmouth Electric Ry.	.....	.....	.....	.....
Portsmouth, Dover & York St. Ry.—W. G. Meloon, Receiver, Portsmouth, N. H..	25,000	.....	25,000	592.50
Springfield Electric Co. of N. H.—Frank W. Hamlin, Treas., Charlestown, N. H..	33,000	400	32,600	772.62
Sub-total	$2,643,000	$220,700	$2,422,300	$57,408.51
Grand total	$45,935,800	$2,450,752	$43,485,048	$1,030,595.62

†Exempted under provisions of Chapter 292, Laws 1919.
*Exempted under provisions of Chapter 139, Laws 1919.

TABLE 2.

TELEPHONES.

The quotation marks indicate that the company is unincorporated.

	Value for taxation. Full Value.	Tax. (Rate $2.37)
Ammonoosuc Telephone Co.		
Paul R. Cole, Groveton, N. H.....	$1,000	$23.70
"Bakie-Currier Telephone Co."		
D. J. Bakie, Kingston, N. H.....	100	2.37
"Barrington & Strafford Telephone Co."		
W. A. Smith, Treas., Rochester, N. H., R. F. D.....	300	7.11
"Berlin Mills Telephone Co."		
Brown Company, Berlin, N. H.....	1,000	23.70
Canterbury & Boscawen Telephone Co.		
Ervin A. Cogswell, Canterbury, N. H.	6,500	154.05
Carroll County Telephone Co.		
Fred W. Story, Vice-President, 50 Oliver St., Boston, Mass.....	72,000	1,706.40
Central New Hampshire Telephone Co.		
Fred W. Story, Pres., 50 Oliver St., Boston, Mass.	342,000	8,105.40
Chester & Derry Telephone & Telegraph Co.		
Arthur H. Wilcomb, Chester, N. H.	1,800	42.66
Chichester Telephone Co.		
Fred B. Shaw, Chichester, N. H....	3,500	82.95
Cold River Telephone Co.		
Susie W. Charles, Chatham, N. H..	1,500	35.55
Connecticut Valley Telephone Co., Inc.		
Fred W. Story, Vice-Pres., 50 Oliver St., Boston, Mass.....	14,000	331.80
"Contoocook Valley Telephone Co."		
Geo. W. Lincoln, Hillsborough, N. H.	20,000	474.00
Goos Telephone Co.		
John Balch, Treas., 50 Oliver St., Boston, Mass.	295,000	6,991.50
"Cornish Flat Telephone Co."		
Ernest Quimby, Windsor, Vt., R. F. D. 4.....	500	11.85

	Value for taxation. Full Value.	Tax (Rate $2.37)
Dunbarton Telephone Co.		
Frederick L. Ireland, Dunbarton, N. H.	$2,500	$59.25
"Errol Hill Telephone Co."		
L. C. Bragg, Errol, N. H.	500	11.85
"Etna, alias Peoples' "		
F. V. Tuxbury, Etna, N. H.	500	11.85
Etna & Hanover Centre Telephone Co.		
George N. LaBombard, Pres., Etna, N. H.	700	16.59
Fairlee & Wentworth Telephone Co.		
N. D. Johnson, Wentworth, N. H.	500	11.85
"Forest Lake Telephone Co."		
Ansel B. Buchanan, Winchester, N. H.	150	3.55
"Grafton Local Telephone Line"		
Leon G. Valia, Grafton, N. H.	500	11.85
Henniker Telephone Co.		
E. N. Lincoln, Treas., Hillsborough, N. H.	6,500	154.05
"Hollis Telephone Co."		
A. F. Hildreth, Hollis, N. H.	7,000	165.90
"Hurricane Telephone Co. of Keene & Westmoreland"		
Forrest W. Hall, East Westmoreland, N. H.	250	5.93
Jefferson Telephone Co.		
John W. Crashaw, Pres., Jefferson, N. H.	2,000	47.40
Kearsarge Telephone Co.		
George B. Adams, Mgr., Salisbury, N. H.	15,000	355.50
Lempster Telephone Co.		
Fred M. Clark, Lempster, N. H.	2,700	63.99
"Livermore Telephone Co."		
Clinton I. Nash, Livermore, N. H.	500	11.85
Lovell United Telephone Co.		
C. K. Chapman, Treas., Lovell, Maine	300	7.11
Lyme People's Telephone Co.		
Henry J. Mativia, Pres., Lyme, N. H.	2,500	59.25
"Meriden Telephone Co."		
Harold W. Chellis, Meriden, N. H.	1,200	28.44

	Value for taxation. Full Value.	Tax. (Rate $2.37)
"Merrill, C. H. Telephone Co."		
Charles H. Merrill, Hancock, N. H..	$400	$9.48
Merrimack County Telephone Co.		
Chas. H. Hardy, Mgr., Warner, N. H.	3,000	71.10
New Boston & Francestown Telephone Co.		
F. A. Pettee, Francestown, N. H...	1,200	28.44
New England Telephone & Telegraph Co. (exclusive of amount taxed locally, $394,790)		
John Balch, Treas., 50 Oliver St., Boston, Mass.	4,350,000	103,095.00
North Wilmot Telephone Co.		
Florence L. Walker, South Danbury, N. H.....	500	11.85
Nottingham Telephone Co.		
Fred Fernald, Nottingham, N. H..	1,000	23.70
"Pelham Association Telephone Co."		
Harry H. Atwood, Pelham, N. H...	1,200	28.44
Sandown Telephone Co.		
C. I. Drowne, Pres., Chester, N. H., R. F. D. 3.....	1,300	30.81
"Stoddard Telephone Co."		
John T. McCoy, Hancock, N. H....	600	14.22
Sugar River Valley Telephone Co.		
Loyal Barton, Keene, N. H.....	2,000	47.40
"Tuftonboro Telephone Co."		
John C. F. Phinney, 497 Union St., Lynn, Mass.	1,700	40.29
Twin Mountain Telephone Co.		
W. G. Hadley, Whitefield, N. H....	600	14.22
Union Telephone Co.		
B. F. Dow, Treas., Center Barnstead, N. H.....	12,000	284.40
"Washington & Cherry Valley Telephone Co."		
Chas. W. Hopkins, Washington, N. H.	3,500	82.95
Weare Telephone Co.		
Lindley H. Farr, Mgr., North Weare, N. H.	9,000	213.30
West Hopkinton Telephone Co.		
J. W. Hazeltine, Sec., Contoocook, N. H.	10,000	237.00

	Value for taxation. Full Value.	Tax. (Rate $2.37)
White Mountain Telephone & Telegraph Co.		
Allen Hollis, Pres., Concord, N. H..	$160,000	$3,792.00
Wilton Telephone Co.		
William H. Emerson, Treas., Wilton, N. H.....	22,500	533.25
Totals	$5,383,000	$127,577.10

TABLE 3.

TELEGRAPHS.

Commercial Union Telegraph Co.		
J. J. Cardona, Sec'y and Treas., 253 Broadway, New York City.....	$20,000	$474.00
The Great North Western Telegraph Co. of Canada.		
A. C. McConnell, Sec'y and Auditor, 68 East King St., Toronto, Ont..	18,000	426.60
The Western Union Telegraph Co. (including Direct United States Cable Co., Ltd.)		
Rush Taggart, Vice-Pres., 195 Broadway, New York City.....	220,000	5,214.00
Totals	$258,000	$6,114.60

TABLE 4.

EXPRESS COMPANIES.

American Railway Express Co.		
Thomas Burroughs, Gen'l Auditor, 119 West 19th St., New York City	$150,000	$3,555.00
Atlantic Express Co.		
Linwood E. Porter, Pres., 76 Cross St., Portland, Me.....	500	11.85
Manchester & Concord Express Co.		
Arthur N. Day, Concord, N. H.....	10,000	237.00
Totals	$160,500	$3,803.85

TABLE 5.

PARLOR CARS.

	Value for taxation. Full Value.	Tax. (Rate $2.37)
Canadian Pacific Railway Co.		
John Leslie, Comptroller, Montreal, Canada	$15,000	$355.50
The Pullman Co.		
79 East Adams St., Chicago, Ill.	205,000	4,858.50
Totals	$220,000	$5,214.00

TABLE 6.

CAR COMPANIES.

American Cotton Oil Company.		
65 Broadway, New York City	$100	$2.37
American Refrigerator Transit Line.		
Railway Exchange Bldg., St. Louis, Mo.	2,400	56.88
American Tank Line of The Grasselli Chemical Co.		
Cleveland, Ohio	500	11.85
Armour & Company.		
Union Stock Yards, Chicago, Ill.	11,200	265.44
Arms Palace Horse Car Co.		
332 So. Michigan Ave., Chicago, Ill.	150	3.56
Barber Asphalt Paving Co.		
1900 Land Title Bldg., Philadelphia, Pa.	175	4.15
Barrett Company.		
17 Battery Place, New York City	200	4.74
Berry, J. B. Sons Co., Inc.		
Oil City, Pa.	500	11.85
Berwind-White Coal Mining Co.		
1100 Commercial Trust Bldg., Philadelphia, Pa.	100	2.37
Brown Company.		
Berlin, N. H.	5,700	135.09
Buena Vista Extract Co.		
303 Vine St., Philadelphia, Pa.	150	3.56

	Value for taxation. Full Value.	Tax. (Rate $2.37)
Cabot, Samuel, Inc.		
141 Milk St., Boston, Mass.....	$650	$15.40
California Dispatch Line.		
216 Pine St., San Francisco, Cal...	100	2.37
Carnegie Steel Co.		
Pittsburg, Pa.	650	15.40
Cedar Rapids Refrigerator Line.		
Cedar Rapids, Iowa.....	650	15.40
Champion Fibre Co.		
Canton, N. C.....	100	2.37
Chicago, New York & Boston Refrigerator Co.		
181 West Quincy St., Chicago, Ill,.	7,700	182.49
Cosden & Company.		
Tulsa, Okla.	100	2.37
Cudahy Milwaukee Refrigerator Line.		
Cudahy, Wis.	650	15.40
Cudahy Packing Co.		
111 West Monroe St., Chicago, Ill.	3,800	90.06
Cutting Car Co.		
79 Summer St., Boston, Mass.....	2,500	59.25
Dold, Jacob, Packing Company.		
745 William St., Buffalo, N. Y.....	100	2.37
Eastman Car Company.		
26 Rutherford Ave., Charlestown, Mass.	5,000	118.50
Elkhorn Piney Coal Mining Co.		
1112 First Wisconsin National Bank Bldg., Milwaukee, Wis....	1,000	23.70
Emery Manufacturing Co.		
43 Main St., Bradford, Pa.....	300	7.11
Empire Refineries, Inc.		
Bartlesville, Okla.	100	2.37
Fleischmann Transportation Co.		
699 Washington St., New York City	300	7.11
Fruit Growers Express, Inc.		
Union Stock Yards, Chicago, Ill....	1,400	33.18
General American Tank Car Corp.		
111 West Monroe St., Chicago, Ill..	200	4.74
Gulf Refining Company.		
Frick Bldg., Pittsburg, Pa.....	13,000	308.10

	Value for taxation. Full Value.	Tax. (Rate $2.37)
Imperial Oil, Ltd.		
Sarnia, Ont.	$100	$2.37
Independent Refrigerator Car Co.		
41st and Halsted Sts., Chicago, Ill.	150	3.56
Indian Refining Company.		
244 Madison Ave., New York City.	100	2.37
Interstate Tank Car Corp.		
400 Produce Exchange, New York City	100	2.37
Keith Railway Equipment Company.		
122 So. Michigan Ave., Chicago, Ill.	100	2.37
Keystone Coal & Coke Co.		
Huff Bldg., Greensburg, Pa.	200	4.74
Libby, McNeill & Libby.		
Care of A. H. and H. Veeder, 76 West Monroe St., Chicago, Ill.	150	3.56
Marsh Refrigerator Service Co.		
Milwaukee, Wis.	100	2.37
Merrimack Chemical Co.		
148 State St., Boston, Mass.	500	11.85
Mexican Petroleum Corporation.		
120 Broadway, New York City	17,800	421.86
Morrell Refrigerator Car Co. (Dissolved).		
Care T. Henry Foster, Trustee, Ottumwa, Iowa	100	2.37
Morris & Company.		
Union Stock Yards, Chicago, Ill.	2,500	59.25
New England Fuel & Transportation Co.		
111 Devonshire St., Boston, Mass.	700	16.59
Ohio Cities Gas Company.		
246 North High St., Columbus, Ohio	500	11.85
Pacific Fruit Express Company.		
Care of Tax Com'r, U. P. R. R., Omaha, Neb.	1,550	36.74
Paper Makers Chemical Co.		
640 North 13th St., Easton, Pa.	400	9.48
Penn American Refining Co.		
Oil City, Pa.	200	4.74
Senaca Oil Works.		
Warren, Pa.	100	2.37

	Value for taxation. Full Value.	Tax (Rate $2.37)
Sinclair Refining Co.		
111 West Washington St., Chicago, Ill.	$1,000	$23.70
Standard Tank Car Co. & Standard Car Equipment Co.		
Sharon, Pa.	2,500	59.25
Sterling Coal Co.		
421 Chestnut St., Philadelphia, Pa.	700	16.59
St. Louis Independent Packing Co.		
3817 Chouteau Ave., St. Louis, Mo.	100	2.37
Swift Refrigerator Transportation Co.		
Care of A. H. and H. Veeder, 76 West Monroe St., Chicago, Ill.	11,750	278.48
Texas Company.		
17 Battery Place, New York City	1,700	40.29
Titusville Oil Works.		
Titusville, Pa.	100	2.37
Union Petroleum Co.		
Philadelphia, Pa.	500	11.85
Union Refrigerator Transit Co.		
Milwaukee, Wis.	850	20.14
Union Tank Car Co.		
21 East 40th St., New York City	11,000	260.70
U. S. Industrial Alcohol Co.		
27 William St., New York City	1,250	29.62
Valvoline Oil Works, Ltd.		
East Butler, Pa.	200	4.74
Waverly Oil Works Co.		
Pittsburg, Pa.	400	9.48
Western Heater Despatch.		
189 LaSalle St., Chicago, Ill.	2,500	59.25
Westmoreland Coal Co.		
224 South 3rd St., Philadlphia, Pa.	4,500	106.65
Wilburine Oil Works, Ltd.		
Warren, Pa.	450	10.66
Wilson Car Lines.		
4100 South Ashland Ave., Chicago, Ill.	3,500	82.95
Totals	$127,825	$3,029.45

TABLE 7.

RAILROAD CORPORATIONS.

NAMES	Par value of stock	Par value of bonds	Average market value of stock	Average market value of bonds	Market value of floating debt	Miles of road, total	Miles of road in N. H.	Miles of track, total	Miles of track in N. H.	N. H. assessed value less local assessments
a Boston & Maine R. R.	$81,473,090	$110,547,000	$37,175,009	$83,455,195	$588,840	1,731.28	769.61	3,374.47	1,141.66	$7,868,775
Boston & Lowell R. R. Corp. (½ Manchester & Keene)										203,655
Connecticut River R. R. Co.										457,790
Fitchburg R. R. Co.										3,272,720
Nashua and Acton R. R.	300,000		150,000			20.11	4.86	22.70	5.55	60,000
Nashua & Lowell R. R. Corp.	800,000		1,219,000			14.26	5.39	54.81	23.54	485,700
Concord & Claremont (N. H.) R. R.	412,400	500,000		375,000		71.57	71.57	84.45	84.45	885,550
1 Concord & Montreal R. R.										14,484,323
Concord & Portsmouth R. R.	350,000		367,500			39.82	39.82	54.25	54.25	1,000,000
Franklin & Tilton R. R.	265,600		132,800			4.96	4.96	7.83	7.83	235,000
Manchester & Lawrence R. R.										1,608,405
Mt. Washington Ry. Co.	211,500		27,192			3.17	3.17	3.34	3.34	25,000
New Boston R. R. Co.	84,000		50,400			5.18	5.18	5.93	5.93	55,000
Northern R. R.	3,068,400		2,608,140			82.31	82.07	108.54	107.51	3,093,875
Pemigewasset Valley R. R.	541,500		406,125			21.41	21.41	29.63	29.63	583,500
Peterborough R. R.	385,000		231,000			10.64	10.64	11.75	11.75	296,600
Peterborough & Hillsborough R. R.	45,000	165,000		155,000		18.34	18.34	20.20	20.20	124,100
Sullivan County R. R.	500,000	357,000	800,000	317,730		25.31	25.31	48.95	48.95	1,034,900
Suncook Valley R. R.	341,700		85,425			17.55	17.55	19.16	19.16	202,100
Wilton R. R. Co.	240,000		264,000			15.41	15.41	20.37	20.37	416,450
Sub-total	$89,018,190	$111,569,000	$43,516,591	$84,302,925	$588,840	2,081.32	1,095.29	3,866.38	1,584.12	$36,393,443

Glen Junction Transfer Co.	$30,000					3.00	3.00	3.00	3.00	$25,000
The Grand Trunk Ry. Co. of Canada	5,484,000	$3,438,000				166.93	52.09	257.66	72.09	2,259,250
The Portland and Ogdensburg Ry.	4,392,538	2,119,000	$1,317,750	$1,695,200		110.37	57.98	155.97	75.46	1,690,155
Upper Coos R. R. (N. H.)	350,000	1,043,000	227,500	813,470		55.33	41.52	67.83	51.14	694,900
Sub-total	$10,256,538	$6,600,000	$1,545,250	$2,508,670		335.63	154.59	484.46	201.69	$4 669,305
Berlin Street Ry.	$110,000	$105,000	d $65,495	d $94,500		7.50	7.50	7.75	7.75	$167,000
Chester & Derry R. R. Ass'n										50,000
† Claremont Ry. & Lighting Co.										
Dover, Somersworth & Rochester St. Ry. Co.	375,000	300,000	d 75,000	d 200,000		20.00	20.00	20.82	20.82	125,000
Exeter, Hampton & Amesbury St. Ry. Co.	137,000	113,000	d 40,000	d 85,000	$3,435					68,800
* Keene Electric Ry.	145,000	80,000				8.58	8.58	8.58	8.58	
* Laconia Street Ry.	140,000	131,000	d 20,000	d 95,000		8.08	8.08	8.08	8.08	
Manchester Street Ry.	1,219,500				23,060	28.815	28.815	42.843	42.843	1,500,000
Manchester & Derry St. Ry.	175,000	125,000				8.03	8.03	8.418	8.418	
Manchester & Nashua St. Ry.	240,000	200,000				12.378	12.378	14.335	14.335	290,000
b Massachusetts Northeastern St. Ry. Co.	2,165,000	1,100,000		d 800,000		117.95	40.64	125.70	43.99	163,400
* Nashua Street Ry.	345,750	150,000		d 308,750	c 135,000	14.82	14.82	16.32	16.32	
* Portsmouth Electric Ry.										
Portsmouth, Dover & York St. Ry.										25,000
c Springfield Electric Co. of N. H.	12,000					2.50	2.50	2.50	2.50	32,600
Sub-total	$5,064,250	$2,304,000	$200,495	$1,583,250	$161,495	228.653	151.343	255.346	173.636	$2,422,300
Grand total	$104,338,978	$120,473,000	$45,262,336	$88,394,845	$750,335	2,645.603	1,401.223	4,606.186	1,959.446	$43,485,048

1 3.076 miles of track not taxable.

a Consolidation: including Boston & Lowell R. R. Corp.
Connecticut River R. R. Co.
Fitchburg R. R. Co.
Concord & Montreal R. R.
Manchester & Lawrence R. R.

b Consolidation: including Haverhill, Plaistow & Newton St. Ry. Co.
Hudson, Pelham & Salem St. Ry. Co.
Seabrook & Hampton Beach St. Ry. Co.

c Stock owned by and leased to Springfield Electric Co. of Vermont.

d Estimated. No sales.

* Exempt under Chap. 189, Laws 1919.

† Exempt under Chap. 292, Laws 1919.

TABLE 8.

TELEPHONE COMPANIES AND CORPORATIONS.

NAMES.	Par value of stock.	Par value of bonds and other indebtedness.	Market value of stock.	Cost of all property in N. H.	Total length of single mileage.	Length of single wire mileage in N. H.	Full value, exclusive of exemptions.
Ammonoosuc	$1,125	$1,125	.....	.....	50	50	$1,000
"Bakie-Currier"	.....	.....	.....	$70	2	2	100
"Barrington & Strafford"	.....	.....	.....	300	5	5	300
"Berlin Mills"	.....	.....	.....	1,000	87	37	1,000
Canterbury & Boscawen	.....	.....	.....	.....	.....	.....	6,500
Carroll County	56,900	18,765	$56,900	.....	1,436	1,436	72,000
Central New Hampshire	300,000	76,791	300,000	.....	7,458	7,458	342,000
Chester & Derry	.....	.....	.....	.....	.....	.....	1,800
Chichester	.....	.....	.....	.....	.....	.....	3,500
Cold River	2,650	.....	2,650	.....	26	13	1,500
Connecticut Valley	35,300	13,275	35,300	.....	689	291	14,000
"Contoocook Valley"	.....	.....	.....	26,220	434	434	20,000
Coos	153,000	175,719	153,000	.....	5,905	5,541	295,000
"Cornish Flat"	.....	.....	.....	435	26	26	500
Dunbarton	1,800	.....	1,800	.....	200	200	2,500
"Errol Hill"	.....	.....	.....	600	13	9	500
"Etna, alias People's"	.....	.....	.....	450	25	25	500
Etna & Hanover Center	1,100	.....	335	.....	32	32	700
Fairlee & Wentworth	400	.....	400	.....	18	18	500
"Forest Lake"	.....	.....	.....	168	3	3	150
"Grafton Local"	.....	.....	.....	.....	.....	.....	500
Henniker	6,500	.....	6,500	.....	112	112	6,500
"Hollis"	.....	.....	.....	.....	.....	.....	7,000
"Hurricane"	.....	.....	.....	.....	.....	.....	250
Jefferson	1,000	.....	1,000	.....	105	105	2,000

Kearsarge	11,950	.....	11,950	.....	340	340	15,000
Lempster	.....	.....	.....	.....	.....	.....	2,700
"Livermore"	.....	.....	.....	197	4	4	500
Lovell United	20,000	.....	.....	.....	240	3	300
Lyme People's	960	.....	960	.....	100	100	2,500
"Meriden"	.....	.....	.....	1,565	45	45	1,200
"Merrill, C. H."	.....	.....	.....	.....	.....	.....	400
Merrimack County	3,625	1,800	3,625	.....	196	196	3,000
New Boston & Francestown	1,000	187	900	.....	44	44	1,200
New England	66,456,100	11,000,000	59,397,218	.....	1,680,890	93,063	4,350,000
North Wilmot	.....	.....	.....	644	12	12	500
Nottingham	720	.....	[illegible]	....	11	11	1,000
"Pelham"	.....	.....	.....	.....	.....	.....	1,200
Sandown	700	.....	700	.....	12	12	1,300
"Stoddard"	.....	.....	.....	.....	.....	.....	600
Sugar River Valley	1,535	185	1,535	.....	150	150	2,000
"Tuftonboro"	.....	.....	.....	.....	.....	.....	1,700
Twin Mountain	.....	.....	.....	.....	.....	.....	600
Union	7,000	450	7,000	.....	331	331	12,000
"Washington & Cherry Valley"	.....	.....	.....	.....	.....	.....	3,500
Weare	3,000	.....	2,500	.....	112	112	9,000
West Hopkinton	3,700	.....	3,700	.....	198	198	10,000
White Mountain	140,625	29,765	140,625	.....	3,007	2,872	160,000
Wilton	10,000	.....	10,000	.....	270	270	22,500
Totals	$67,220,690	$11,318,062	$60,138,898	$31,644	1,702,588	113,560	$5,383,000

TABLE 9.

TELEGRAPH COMPANIES.

NAMES.	Par value of stock.	Par value of bonds.	Total length of single wire mileage.	Length of single wire mileage in N. H.	Value for taxation, full value.
Commercial Union	$500,000	.....	9,147	459	$20,000
The Great North Western	500,000	.....	30,659	100	18,000
Western Union.	99,817,100	$28,745,000	1,427,762	5,990	220,000
Totals	$100,817,100	$28,745,000	1,467,568	6,549	$258,000

TABLE 10.

EXPRESS COMPANIES.

NAMES.	Value of property owned.	Net earnings.	Total length of lines, miles.	Total length of lines in N. H.	Value for taxation, full value.
American Railway..	$99,552,529	....	275,803	1,210	$150,000
Atlantic	19,393	....	380	30	500
Manchester & Concord	7,330	$334	74	35	10,000
Totals	$99,579,252	$334	276,257	1,275	$160,500

TABLE 11.

PARLOR CAR COMPANIES.

NAMES.	Total value of car equipment.	Total number of car miles.	Number of car miles run in N. H.	Proportional value in N. H.
Canadian Pacific Ry....	$12,000	856,526	129,052	$15,000
The Pullman Co.....	55,289,438	784,286,608	1,578,252	205,000
Totals	$55,301,438	784,643,134	1,707,304	$220,000

TABLE 12.

PRIVATE CAR COMPANIES.

NAMES.	Total value of car equipment.	Total number of car miles run.	Number of car miles run in N. H.	Proportional value in N. H.
American Cotton Oil Co.	$484,537	8,662,044	755	$100
American Refrigerator Transit Line	1,540,000	108,228,197	172,842	2,400
American Tank Line of The Grasselli Chemical Co.	.....	2,772,550	1,078	500
Armour & Company	3,665,212	148,168,080	457,433	11,200
Arms Palace Horse Car Co.	283,000	4,064,706	2,127	150
Barber Asphalt Paving Co.	162,450	1,082,425	1,212	175
Barrett Company	.....	3,627,071	1,454	200
Berry, J. B. Sons Co., Inc.	.....	.....	.....	500
Berwind-White Coal Mining Co.	1,491,078	50,436,991	1,785	100
Brown Company	52,520	1,200,103	131,053	5,700
Buena Vista Extract Co.	21,000	160,252	1,097	150
Cabot, Samuel, Inc.	11,089	54,722	3,410	650
California Dispatch Line	375,219	3,425,026	300	100
Carnegie Steel Co.	2,685,611	5,996,948	1,422	650
Cedar Rapids Refrigerator Line	47,240	3,925,043	54,496	650
Champion Fibre Co.	36,320	455,197	280	100
Chicago, New York & Boston Refrigerator Co.	550,439	12,062,627	169,000	7,700
Cosden & Company	3,461,187	29,314,160	162	100
Cudahy Milwaukee Refrigerator Line	136,498	3,170,400	15,123	650
Cudahy Packing Co.	1,000,000	51,463,125	197,635	3,800
Cutting Car Co.	.....	.....	.....	2,500
Dold, Jacob, Packing Co.	168,284	4,610,481	240	100
Eastman Car Company	321,000	55,806	859	5,000
Elkhorn Piney Coal Mining Co.	.....	.....	.....	1,000
Emery Manufacturing Co.	49,788	958,020	5,987	300
Empire Refineries, Inc.	1,151,381	19,922,771	228	100

Fleischmann Transportation Co.	216,200	869,077	1,264	300
Fruit Growers Express, Inc.	2,795,034	118,950,340	59,608	1,400
General American Tank Car Corp.	1,501,892	102,814,133	13,160	200
Gulf Refining Company	3,181,101	18,821,752	76,806	13,000
Imperial Oil, Ltd.	1,600,954	19,329,920	647	100
Independent Refrigerator Car Co.	77,634	1,739,046	3,749	150
Indian Refining Company	1,196,058	17,530,085	394	100
Interstate Tank Car Corp.	468,838	5,635,144	581	100
Keith Railway Equipment Company	412,720	6,837,481	192	100
Keystone Coal & Coke Co.	.....	6,328,150	.....	200
Libby, McNeill & Libby	46,006	982,554	2,724	150
Marsh Refrigerator Service Co.	135,000	21,694,136	3,791	100
Merrimack Chemical Co.	86,000	90,316	468	500
Mexican Petroleum Corporation	2,885,020	66,387,355	39,796	17,800
Morrell Refrigerator Car Co. (Dissolved)	102,000	4,237,542	1,264	100
Morris & Company	1,920,995	80,354,383	104,460	2,500
New England Fuel & Transportation Co.	424,675	6,011,292	10,536	700
Ohio Cities Gas Company	1,183,775	13,604,756	5,369	500
Pacific Fruit Express Company	7,710,500	476,374,576	95,685	1,550
Paper Makers Chemical Co.	4,914	10,934	904	400
Penn American Refining Co.	.....	.....	.....	200
Seneca Oil Works	31,000	617,746	779	100
Sinclair Refining Co.	3,200,900	46,279,641	14,026	1,000
Standard Tank Car Co. & Standard Car Equipment Co.	4,552,869	5,891,835	3,713	2,500
Sterling Coal Co.	.....	.....	.....	700
St. Louis Independent Packing Co.	8,025	1,407,698	1,296	100
Swift Refrigerator Transportation Co.	7,348,502	287,259,962	460,585	11,750
Texas Company	1,581,322	47,996,643	52,501	1,700
Titusville Oil Works	40,650	373,955	316	100
Union Petroleum Co.	.....	.....	.....	500
Union Refrigerator Transit Co.	1,363,703	66,761,167	43,420	850
Union Tank Car Co.	15,399,750	249,648,016	180,637	11,000
U. S. Industrial Alcohol Co.	586,500	3,750,142	7,929	1,250
Valvoline Oil Works, Ltd.	53,155	1,135,176	5,241	200
Waverly Oil Works Co.	23,246	265,000	.....	400
Western Heater Despatch	.....	.....	.....	2,500
Westmoreland Coal Co.	896,904	16,336,066	83,843	4,500
Wilburine Oil Works, Ltd.	32,394	729,327	10,074	450
Wilson Car Lines	1,120,947	51,942,346	162,611	3,500
Totals	$79,883,036	2,152,814,437	2,668,347	$127,825

TABLE NO. 13.

Number of Ratable Polls, Valuation, Live Stock, and Amount of Taxes in each Town as returned by the Assessors for 1920.

ROCKINGHAM COUNTY.

TOWNS.	Horses.			Asses and Mules.			Oxen.			Cows.		
	Number.	Valuation.	Average per head.	Number.	Valuation.	Average per head.	Number.	Valuation.	Average per head.	Number.	Valuation.	Average per head
Atkinson	101	$11,605	$114.90	..	.....	.....	...	.....	.....	278	$24,025	$86.42
Auburn	136	13,385	98.41	..	.....	.....	...	.....	.....	277	22,740	82.09
Brentwood	149	17,890	120.06	..	.....	.....	4	$370	$92.50	306	24,370	79.64
Candia	195	19,510	100.05	..	.....	.....	...	.....	.....	222	17,030	76.71
Chester	166	16,435	99.00	4	$265	$66.25	6	830	136.66	252	17,320	68.73
Danville	67	7,510	112.08	..	.....	.....	2	250	125.00	74	5,925	80.06
Deerfield	253	28,410	112.29	6	570	95.00	28	3,525	125.89	363	23,976	66.04
Derry	379	43,577	114.97	..	.....	.....	18	1,676	93.11	814	72,016	88.47
East Kingston	101	10,995	108.86	..	.....	.....	4	470	117.50	197	18,190	92.33
Epping	189	20,375	107.80	2	200	100.00	10	1,105	110.50	298	24,780	83.15
Exeter	253	29,700	117.39	1	150	150.00	...	.....	.....	319	22,530	70.62
Fremont	93	12,595	135.43	3	400	133.33	...	.....	.....	140	11,515	82.25
Greenland	136	16,225	119.30	3	425	141.66	...	.....	.....	410	27,635	67.40
Hampstead	129	15,385	119.26	..	.....	.....	...	.....	.....	359	31,445	87.59
Hampton	157	18,325	116.71	..	.....	.....	4	500	125.00	258	18,525	71.80
Hampton Falls	125	16,050	128.40	2	165	82.50	16	1,555	97.18	350	27,060	77.31
Kensington	148	16,430	111.01	..	.....	.....	5	600	120.00	384	26,070	67.88
Kingston	140	14,260	101.85	..	.....	.....	...	.....	.....	197	14,465	73.42
Londonderry	337	41,030	121.75	..	.....	.....	...	.....	.....	602	44,085	73.23
Newcastle	10	1,230	123.00	..	.....	.....	...	.....	.....	11	1,010	91.81

Newfields	45	5,700	126.66	..	.....	.....	...	.....	.....	105	6,825	65.00
Newington	123	16,150	131.30	..	*75	.....	6	750	125.00	288	19,615	68.10
Newmarket	211	26,500	125.59	..	.....	.....	15	1,350	90.00	384	26,540	69.11
Newton	104	9,465	91.00	..	.....	.....	2	200	100.00	126	7,860	62.37
North Hampton	198	27,525	139.01	1	100	100.00	8	1,450	181.25	496	45,980	92.29
Northwood	220	21,735	98.79	8	775	96.87	8	925	115.62	215	14,995	69.74
Nottingham	181	20,950	115.74	..	.....	.....	6	750	125.00	209	16,425	78.63
Plaistow	99	9,930	100.30	..	.....	.....	...	.....	.....	164	12,080	73.66
Portsmouth	415	46,465	111.96	2	150	75.00	...	.....	.....	589	36,135	61.34
Raymond	166	17,750	106.92	2	150	75.00	...	.....	.....	209	16,250	77.75
Rye	176	20,110	114.26	..	.....	.....	6	800	133.33	293	20,350	69.45
Salem	229	26,610	116.20	2	150	75.00	...	.....	.....	626	52,400	83.70
Sandown	67	7,905	117.98	..	.....	.....	1	125	125.00	110	7,985	72.59
Seabrook	71	5,020	70.70	1	60	60.00	2	250	125.00	102	6,405	62.79
South Hampton	95	9,145	96.29	..	.....	.....	...	.....	.....	190	14,250	75.00
Stratham	194	25,951	133.76	2	250	125.00	10	1,105	110.50	475	36,875	77.63
Windham	114	16,100	114.22	..	.....	.....	...	.....	.....	296	22,100	74.66
Totals	5,972	$683,933	$114.52	39	$3,885	$99.61	161	$18,586	$115.44	10,988	$837,782	$76.24

*Fur-bearing animals.

TABLE NO. 13—*Continued.*

ROCKINGHAM COUNTY.

TOWNS.	Other Neat Stock.			Sheep.			Hogs.			Fowls.		Vehicles.	
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	No.	Val.
Atkinson	48	$2,235	$46.56	12	$145	$12.08	4	$105	$26.25	1,616	$3,092	1	$600
Auburn	82	1,595	19.51	....	.....	.....	10	260	26.00	3,143	3,802	.....	200
Brentwood	60	3,140	52.33	16	700	43.75	18	475	26.38	550	845	1	75
Candia	69	2,542	36.84	20	160	8.00	4	175	43.75	550	820	.....	.....
Chester	43	2,260	52.55	15	150	10.00	4	200	50.00	1,981	3,352	3	1,250
Danville	34	1,490	43.82	37	330	8.91	4	110	27.50	415	830	.....	.....
Deerfield	130	7,205	55.42	202	1,784	8.83	16	296	18.50	1,054	2,539	5	630
Derry	20	1,349	67.45	17	*215	10.00	37	778	21.02	2,435	4,031	81	8,100
East Kingston	55	3,505	63.72	6	50	8.33	4	140	35.00	150	300	.....	.....
Epping	73	3,685	50.48	92	1,104	12.00	9	340	37.78	.....	484	.....	300
Exeter	45	1,810	40.22	27	350	12.96	18	360	20.00	650	1,300	95	6,600
Fremont	29	1,900	65.51	204	2,040	10.00	7	125	17.85	507	1,008	7	950
Greenland	53	3,065	57.83	26	424	16.30	159	4,456	28.02	275	550	.....	.....
Hampstead	46	2,450	53.26	27	292	10.81	10	300	30.00	2,516	4,099	2	800
Hampton	32	1,700	53.12	13	195	15.00	5	80	16.00	1,101	1,101	4	300
Hampton Falls	94	5,510	58.61	27	196	7.25	11	740	67.27	4,479	8,628	.....	.....
Kensington	96	5,030	52.39	1	10	10.00	7	165	23.57	476	476	.....	100
Kingston	24	1,665	69.37	....	.....	.....	4	125	31.25	740	1,100	.....	.....
Londonderry	107	4,570	42.71	30	300	10.00	24	448	18.66	2,743	2,743	.....	1,100
Newcastle	....	.....	.....	....	.....	.....	...	.....	.....	.....	.....	50	500
Newfields	3	100	33.33	20	300	15.00	...	.....	.....	95	190	.....	.....
Newington	31	1,085	35.00	4	40	10.00	44	1,100	25.00	555	555	.....	3,225

Newmarket	69	3,490	50.57	20	300	15.00	23	700	30.43	717	1,435	2	1,200
Newton	13	615	47.30	....	.....	.....	20	415	20.75	345	555	10	480
North Hampton	59	3,205	54.32	11	120	10.90	309	4,734	15.32	1,852	1,467	.....	.....
Northwood	58	3,010	51.89	118	1,015	8.60	5	140	28.00	2,301	4,221	3	400
Nottingham	62	3,835	61.85	163	1,775	10.88	1	50	50.00	1,287	2,212	.....	.....
Plaistow	3	175	58.33	235	2,350	10.00	...	.....	.....	550	550	.....	.....
Portsmouth	24	855	35.62	21	210	10.00	17	470	27.64	819	1,219	.....	8,435
Raymond	45	1,645	36.55	5	55	11.00	2	30	15.00	337	337	.....	.....
Rye	29	1,225	42.24	14	140	10.00	...	.....	.....	.....	595	.....	800
Salem	35	2,070	59.14	16	140	8.75	43	1,100	25.58	4,020	4,020	13	1,450
Sandown	15	690	46.00	5	50	10.00	3	70	23.33	1,424	2,848	.....	.....
Seabrook	7	450	64.28	....	.....	.....	20	375	18.75	291	445	1	100
South Hampton	33	1,980	60.00	16	240	15.00	1	45	45.00	815	1,630	.....	.....
Stratham	124	5,235	42.21	20	157	7.85	53	1.335	25.18	.....	3,548	2	1,600
Windham	60	3,095	51.58	6	60	10.00	5	180	36.00	1,255	1,255	.....	.....
Totals	1,810	$89,466	$49.42	1,446	$15,397	$10.64	901	$20,422	$22.66	12,044	$68,182	280	$39,195

*Includes $45 fur-bearing animals.

TABLE NO. 13—*Continued.*

ROCKINGHAM COUNTY.

TOWNS.	a Portable mills. b Boats.		Wood and lumber, Laws 1911, c. 82.	Municipal bonds and notes.	Stock in national banks in this state.	Soldiers' exemptions.	Money on hand, at interest, or on deposit.	Stock in trade.
Atkinson	a-b	$1,800	$17,510	.....	.....	$1,014	$5,612	$2,950
Auburn	b	875	18,983	.....	.....	3,300	7,305	12,800
Brentwood	a	200	15,425	.....	.....	3,990	.....	24,675
Candia	a	3,425	40,540	.....	$1,700	11,650	1,241	5,500
Chester		.....	16,147	.....	2,700	16,760	4,025	8,300
Danville	a	1,000	23,600	.....	.....	.....	4,440	30,100
Deerfield	a	6,600	87,883	$1,088	1,800	7,000	3,959	10,720
Derry	a-b	1,000	14,600	3,800	5,326	16,600	14,654	*503,637
East Kingston	a	1,000	10,200	.....	.....	3,700	1,041	7,300
Epping	a-b	1,280	26,890	.....	1,024	5,500	1,200	113,350
Exeter	a-b	4,200	1,260	77,950	3,400	14,220	287,200	650,120
Fremont		.....	875	.....	.....	2,900	20,334	28,800
Greenland		.....	17,600	1,110	1,700	1,242	1,165	1,300
Hampstead	a	2,400	38,070	.....	1,400	9,392	1,400	26,280
Hampton	a-b	1,750	3,020	29,400	2,513	19,300	20,727	†118,013
Hampton Falls	a	425	32,300	40,510	4,000	1,000	20,645	7,250
Kensington		.....	31,625	.....	.....	2,750	512	13,000
Kingston	a-b	1,200	13,701	.....	24,000	5,550	16,978	13,215
Londonderry	a	1,900	38,630	.....	2,700	6,910	1,079	32,950
Newcastle	b	450	.....	4,250	2,400	4,400	16,032	725
Newfields	a	100	5,000	.....	2,962	3,000	7,325	6,750
Newington	b	2,000	650	500	2,000	1,000	3,804	11,625
Newmarket	a-b	4,775	14,900	2,362	9,350	10,400	16,312	971,700

Newton	*a-b*	1,700	16,205	.....	.....	10,093	2,494	22,175
North Hampton	*a*	1,300	.....	1,900	4,420	2,000	19,512	20,025
Northwood	*b*	300	40,200	.....	1,174	9,165	865	28,600
Nottingham	*a*	9,150	119,050	.....	.....	6,975	318	4,100
Plaistow	*a-b*	6,200	43,050	.....	.....	.....	.....	26,700
Portsmouth	*b*	24,925	.....	51,800	87,500	21,104	95,770	‡3,907,210
Raymond	*a*	300	56,065	.....	.....	5,700	1,750	74,153
Rye	*b*	900	12,760	7,870	4,600	5,100	2,835	3,100
Salem	*a-b*	2,200	12,160	.....	.....	15,100	3,590	48,600
Sandown	*a*	800	21,740	1,000	3,900	4,665	2,486	4,925
Seabrook	*b*	1,100	500	.....	.....	7,815	1,400	16,175
South Hampton	*a*	325	1,020	.....	.....	1,000	4,703	.....
Stratham	*a*	2,700	19,162	2,800	.....	4,000	8,420	3,700
Windham	*b*	1,400	24,055	.....	.....	1,525	5,800	18,550
Totals		$89,680	$835,376	$226,340	$170,569	$245,820	$606,933	$6,779,133

*Includes $268,300 taxed for State and County taxes only.
†Includes $3,000 taxed for State and County taxes only.
‡Includes $2,475,700 taxed for State and County taxes

TABLE NO. 13—*Continued.*

ROCKINGHAM COUNTY.

TOWNS.	Polls. No. $3	Polls. No. $5	*a* Aqueducts. *b* Locks and canals. *c* Toll bridges. *d* Elec. Lt. lines. *e* Wharves, ferries.	Mills, factories, and machinery.	Improved and unimproved lands and buildings.	Amount of inventory.	Amount of taxes, including poll tax.	Property rate percent.
Atkinson	7	115	*e* $7,526	$3,700	$353,822	$434,727	$16,333.24	$3.62
Auburn	11	161	.....	1,950	539,695	623,590	12,935.96	1.94
Brentwood	8	136	.....	15,900	319,820	423,885	10,877.24	2.40
Candia	10	202	.....	† 5,000	445,755	543,398	17,191.94	3.00
Chester	8	158	.....	2,500	488,465	564,199	14,337.26	2.39
Danville	11	122	*d* 1,400	5,175	230,235	312,395	9,390.06	2.80
Deerfield	17	201	* 10	⊙ 3,000	490,995	674,990	21,215.70	3.00
Derry	154	1,389	.....	‡ 168,040	¶3,412,323	4,255,122	121,052.23	2.95
East Kingston	11	108	*d* 6,364	2,626	262,196	324,377	8,877.06	2.56
Epping	25	298	.....	28,900	626,875	851,892	25,843.92	2.85
Exeter	119	937	.....	180,150	3,300,120	4,567,200	132,928.60	2.80
Fremont	12	143	.....	23,350	391,290	495,182	10,902.72	2.05
Greenland	21	129	*d* 15,660	° 2,500	460,380	554,195	18,913.94	3.30
Hampstead	17	201	*b* 6,800	.....	623,833	754,954	26,341.60	3.35
Hampton	41	360	.....	§ 4,600	2,481,470	2,702,219	58,493.77	2.10
Hampton Falls	8	130	*a* 2,050	.....	372,451	539,535	13,083.30	2.30
Kensington	2	109	.....	450	201,255	295,723	8,683.55	2.75
Kingston	16	247	*d* 18,190	7,580	540,697	667,176	19,563.62	2.74
Londonderry	23	357	.....	14,500	809,858	995,893	29,488.49	2.77
Newcastle	10	100	*c-d* 7,639	.....	475,200	509,436	15,303.67	2.90
Newfields	11	100	.....	1,600	185,240	222,092	6,108.00	2.51
Newington	9	128	*c-d* 44,215	2,750	517,545	627,744	10,899.23	1.63

Newmarket	109	810	.....	764,300	1,032,830	2,878,044	76,902.08	2.52
Newton	36	255	.....	31,538	490,713	584,415	18,915.45	3.00
North Hampton	12	197	.....	5,400	1,261,365	1,398,523	33,921.65	2.35
Northwood	18	241	.....	3,000	554,613	675,968	22,349.20	3.12
Nottingham	6	146	*b* 17,200	1,200	509,220	706,235	18,403.87	2.50
Plaistow	5	353	.....	23,000	906,600	1,030,635	29,318.06	2.70
Portsmouth	317	3,933	.....	□1,355,550	14,496,237	20,112,931	484,023.07	2.80
Raymond	30	287	.....	10,900	606,930	786,315	29,046.02	3.50
Rye	21	284	*a* 5,000	2,650	1,620,581	1,704,316	47,386.58	2.69
Salem	62	584	.....	136,150	1,884,844	2,175,484	59,668.59	2.60
Sandown	10	91	.....	2,700	172,510	229,734	6,248.97	2.51
Seabrook	36	405	*a-d-e* 14,250	5,000	‖ 532,003	583,533	20,780.94	3.28
South Hampton	4	75	.....	850	211,075	245,263	6,680.07	2.57
Stratham	6	148	.....	390	390,820	504,046	16,635.52	3.15
Windham	5	134	.....	6,500	777,622	876,717	21,482.56	2.45
Totals	1,228	13,774	$146,304	$2,823,399	$42,977,503	$56,432,085	$1,500,527.73	$2.53

*Fur-bearing animals.
†$5000 taxed for State and County taxes only.
‡Includes $117,700 taxed for State and County taxes only.
°Includes $2500 taxed for State and County taxes only.
§Includes $1200 taxed for State and County taxes only.
‖Includes $15,000 taxed for State and County taxes only.
‖Includes $36,000 taxed for State and County taxes only.
⊙Includes $3000 taxed for State and County taxes only.
□Includes $1,084,300 taxed for State and County taxes only

TABLE NO. 13—*Continued.*

ROCKINGHAM COUNTY.

TOWNS.	Polls. No. $3	Polls. No. $5	*a* Aqueducts. *b* Locks and canals. *c* Toll bridges. *d* Elec. Lt. lines. *e* Wharves, ferries.	Mills, factories, and machinery.	Improved and unimproved lands and buildings.	Amount of inventory.	Amount of taxes, including poll tax.	Property rate percent.
Atkinson	7	115	*e* $7,526	$3,700	$353,822	$434,727	$16,333.24	$3.62
Auburn	11	161	.....	1,950	539,695	623,590	12,935.96	1.94
Brentwood	8	136	.....	15,900	319,820	423,885	10,877.24	2.40
Candia	10	202	.....	† 5,000	445,755	543,398	17,191.94	3.00
Chester	8	158	.....	2,500	488,465	564,199	14,337.26	2.39
Danville	11	122	*d* 1,400	5,175	230,235	312,395	9,390.06	2.80
Deerfield	17	201	* 10	⊙ 3,000	490,995	674,990	21,215.70	3.00
Derry	154	1,389	.....	‡ 168,040	¶3,412,323	4,255,122	121,052.23	2.95
East Kingston	11	108	*d* 6,364	2,626	262,196	324,377	8,877.06	2.56
Epping	25	298	.....	28,900	626,875	851,892	25,843.92	2.85
Exeter	119	937	.....	180,150	3,300,120	4,567,200	132,928.60	2.80
Fremont	12	143	.....	23,350	391,290	495,182	10,902.72	2.05
Greenland	21	129	*d* 15,660	° 2,500	460,380	554,195	18,913.94	3.30
Hampstead	17	201	*b* 6,800	.....	623,833	754,954	26,341.60	3.35
Hampton	41	360	.....	§ 4,600	2,481,470	2,702,219	58,493.77	2.10
Hampton Falls	8	130	*a* 2,050	.....	372,451	539,535	13,083.30	2.30
Kensington	2	109	.....	450	201,255	295,723	8,683.55	2.75
Kingston	16	247	*d* 18,190	7,580	540,697	667,176	19,563.62	2.74
Londonderry	23	357	.....	14,500	809,858	995,893	29,488.49	2.77
Newcastle	10	100	*c-d* 7,639	.....	475,200	509,436	15,303.67	2.90
Newfields	11	100	.....	1,600	185,240	222,092	6,108.00	2.51
Newington	9	128	*c-d* 44,215	2,750	517,545	627,744	10,899.23	1.63

Newmarket	109	810	.....	764,300	1,032,830	2,878,044	76,902.08	2.52
Newton	36	255	.....	31,538	490,713	584,415	18,915.45	3.00
North Hampton	12	197	.....	5,400	1,261,365	1,398,523	33,921.65	2.35
Northwood	18	241	.....	3,000	554,613	675,968	22,349.20	3.12
Nottingham	6	146	*b* 17,200	1,200	509,220	706,235	18,403.87	2.50
Plaistow	5	353	.....	23,000	906,600	1,030,635	29,318.06	2.70
Portsmouth	317	3,933	.....	□1,355,550	14,496,237	20,112,931	484,023.07	2.80
Raymond	30	287	.....	10,900	606,930	786,315	29,046.02	3.50
Rye	21	284	*a* 5,000	2,650	1,620,581	1,704,316	47,386.58	2.69
Salem	62	584	.....	136,150	1,884,844	2,175,484	59,668.59	2.60
Sandown	10	91	.....	2,700	172,510	229,734	6,248.97	2.51
Seabrook	36	405	*a-d-e* 14,250	5,000	‖ 532,003	583,533	20,780.94	3.28
South Hampton	4	75	.....	850	211,075	245,263	6,680.07	2.57
Stratham	6	148	.....	390	390,820	504,048	16,635.52	3.15
Windham	5	134	.....	6,500	777,622	876,717	21,482.56	2.45
Totals	1,228	13,774	$146,304	$2,823,399	$42,977,503	$56,432,085	$1,500,527.73	$2.58

*Fur-bearing animals.
†$5000 taxed for State and County taxes only.
‡Includes $117,700 taxed for State and County taxes only.
°Includes $2500 taxed for State and County taxes only.
§Includes $1200 taxed for State and County taxes only.
||Includes $15,000 taxed for State and County taxes only.
‖Includes $36,000 taxed for State and County taxes only.
⊙Includes $3000 taxed for State and County taxes only.
□Includes $1,084,300 taxed for State and County taxes only

TABLE NO. 13—*Continued.*

STRAFFORD COUNTY.

TOWNS.	Horses.			Asses and Mules.			Oxen.			Cows.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.
Barrington	207	$21,894	$105.76	2	$120	$60.00	14	$1,775	$126.78	340	$24,296	$71.45
Dover	661	87,050	131.69	..	....	.....	5	600	120.00	958	74,680	77.95
Durham	200	26,855	134.27	..	....	.....	8	1,350	168.75	321	25,785	80.32
Farmington	260	31,725	122.01	2	150	75.00	10	1,475	147.50	361	29,575	81.92
Lee	189	21,730	114.97	2	100	50.00	6	850	141.66	341	26,680	78.24
Madbury	106	11,940	112.64	..	....	.....	20	1,920	96.00	173	11,755	67.94
Middleton	69	6,480	93.91	..	....	.....	6	775	129.16	105	7,015	66.80
Milton	183	21,005	114.78	3	160	53.33	14	2,000	142.85	218	14,710	67.47
New Durham	120	13,500	112.50	..	....	.....	6	750	125.00	140	10,105	72.17
Rochester	513	63,110	123.02	1	50	50.00	18	2,410	133.88	735	58,120	79.07
Rollinsford	130	16,295	125.30	1	75	75.00	...	.....	.....	373	28,375	76.07
Somersworth	158	31,650	200.31	..	....	.....	4	600	150.00	214	26,200	122.03
Strafford	234	28,390	121.32	1	50	50.00	12	1,545	128.75	337	27,215	80.75
Totals	3,030	$381,624	$125.94	12	$705	$58.75	123	$16,050	$130.48	4,616	$364,511	$78.96

TABLE NO. 13—*Continued.*

STRAFFORD COUNTY.

TOWNS.	Other Neat Stock.			Sheep.			Hogs.			Fowls.		Vehicles.	
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	No.	Val.
Barrington	84	$4,525	$53.86	30	$265	$8.83	4	$90	$22.50	4,190	$3,189	...	$100
Dover	108	6,075	56.25	67	670	10.00	70	2,225	31.77	3,128	6,256	76	8,325
Durham	72	3,930	54.58	134	1,340	10.00	28	1,110	39.64	1,338	2,007	...	400
Farmington	105	6,160	58.66	40	400	10.00	10	307	30.70	1,401	2,022	21	2,500
Lee	57	3,080	54.03	149	1,490	10.00	9	270	30.00	798	1,596	...	.....
Madbury	77	3,345	43.44	87	922	10.59	...	.....	....	1,026	1,538	...	.....
Middleton	23	1,330	57.82	15	143	9.53	3	95	31.66	130	150	...	.....
Milton	54	3,565	66.01	9	100	11.11	6	150	25.00	593	1,355	6	806
New Durham	54	2,595	48.05	8	96	12.00	2	80	40.00	748	1,250	3	300
Rochester	190	9,300	48.94	83	830	10.00	28	1,015	36.25	1,704	1,704	68	6,396
Rollinsford	3	225	75.00	4	40	10.00	2	50	25.00	211	211	...	.....
Somersworth	....	.....	.....	...	.....	....	63	1,085	17.22	150	255	86	6,875
Strafford	199	10,525	52.88	83	771	9.28	18	415	23.05	190	1,485	...	.....
Totals	1,026	$54,655	$53.27	709	$7,067	$9.96	243	$6,892	$28.36	15,607	$23,018	260	$25,696

TABLE NO. 13—*Continued.*

STRAFFORD COUNTY.

TOWNS.	a Portable mills. b Boats.		Wood and lumber, Laws 1911, c. 82.	Municipal bonds and notes.	Stock in national banks in this state.	Soldiers' exemptions.	Money on hand, at interest, or on deposit.	Stock in trade.
Barrington	a	$3,750	$50,675	.....	$500	$3,675	$4,752	$10,700
Dover	a-b	1,300	24,566	$21,925	85,488	21,649	99,578	4,001,211
Durham	a-b	1,650	20,028	500	2,925	1,350	41,858	9,200
Farmington	a	900	22,000	.....	31,300	21,950	15,314	*184,477
Lee	a	3,500	88,818	.....	550	4,945	3,539	5,400
Madbury	a	250	6,350	.....	3,200	2,150	2,830	1,400
Middleton	a	250	11,300	.....	.....	.....	.....	.....
Milton	a-b	1,825	39,100	12,150	1,200	11,850	‡ 10,349	† 401,908
New Durham	a	2,000	.....	.....	.....	2,500	575	82,478
Rochester	a	2,450	108,525	1,200	12,950	14,550	57,625	1,398,165
Rollinsford	a	150	6,875	4,800	48,106	1,000	25,929	699,110
Somersworth		.....	200	73,965	49,100	6,000	58,608	1,142,400
Strafford	a	6,250	5,225	.....	300	11,115	.....	98,029
Totals		$24,275	$383,662	$114,540	$235,619	$102,734	$320,957	$8,034,478

*Includes $97,000 taxed for State and County taxes only.
†Includes $131,308 taxed for State and County taxes only.
‡Includes $750 taxed for State and County taxes only.

TABLE NO. 13—*Continued.*

STRAFFORD COUNTY.

TOWNS.	Polls. No. $3	Polls. No. $5	a Aqueducts. b Locks and canals. c Toll bridges. d Elec. Lt. lines. e Wharves, canals.	Mills, factories, and machinery.	Improved and unimproved lands and buildings.	Amount of inventory.	Amount of taxes, including poll tax.	Property rate percent.
Barrington	11	197	a $10,500	.....	$605,916	$743,047	$15,878.94	$2.00
Dover	318	3,227	.....	† $1,318,177	8,280,006	14,018,132	351,367.61	2.42
Durham	41	217	.....	.....	740,980	879,918	23,205.95	2.50
Farmington	29	719	.....	60,300	* 1,311,980	1,700,585	55,493.97	3.04
Lee	7	152	.....	11,300	367,020	535,923	10,942.84	1.89
Madbury	5	93	.....	.....	226,095	271,545	6,725.54	2.30
Middleton	2	73	.....	.....	133,255	160,793	5,114.39	2.95
Milton	35	415	.....	‖ 450,200	§ 1,111,550	2,072,127	43,384.42	1.99
New Durham	20	140	.....	8,900	319,345	441,974	14,020.19	3.00
Rochester	154	2,405	.....	‡ 1,363,200	5,179,612	8,266,662	242,782.88	2.90
Rollinsford	42	375	.....	349,575	626,050	1,805,866	41,729.23	2.20
Somersworth	165	1,497	.....	2,001,375	2,652,547	6,044,860	174,213.65	2.75
Strafford	10	211	a 850	1,500	541,843	724,393	17,746.03	2.30
Totals	839	9,721	$11,350	$5,564,527	$22,096,199	$37,665,825	$1,002,605.64	$2.53

*Includes $15,000 taxed for State and County taxes only.
†Includes $216,825 taxed for State and County taxes only.
‡Includes $326,950 taxed for State and County taxes only.
‖Includes $210,000 taxed for State and County taxes only.
§Includes $4,000 taxed for State and County taxes only.

TABLE NO. 13—*Continued.*

BELKNAP COUNTY.

TOWNS.	Horses.			Asses and Mules.			Oxen.			Cows.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.
Alton	302	$35,850	$118.70	6	$500	$83.33	...	.....	.....	442	$28,828	$65.22
Barnstead	236	22,750	96.39	..	.....	.....	9	$900	$100.00	395	24,210	61.29
Belmont	267	30,490	114.19	..	.....	.....	16	2,095	130.93	498	32,360	64.97
Center Harbor	132	16,880	127.87	..	.....	.....	4	465	114.25	208	18,335	89.43
Gilford	201	28,506	141.82	1	50	50.00	22	2,960	134.54	453	33,469	73.88
Gilmanton	305	33,570	110.06	7	600	85.71	36	4,055	112.63	536	35,309	65.87
Laconia	497	63,620	128.00	3	200	66.66	6	860	143.33	497	40,355	81.19
Meredith	255	33,285	130.52	1	56	56.00	24	3,425	142.70	498	31,737	63.72
New Hampton	208	25,685	123.48	..	.....	.....	14	1,850	132.14	401	24,895	62.08
Sanbornton	283	28,850	101.94	2	150	75.00	28	3,720	132.85	567	41,590	73.35
Tilton	195	26,070	128.56	..	.....	.....	8	1,575	196.87	332	25,340	79.33
Totals	2,881	$345,556	$119.94	20	$1,556	$77.80	167	$21,905	$131.16	4,827	$336,428	$69.69

TABLE NO. 13—*Continued.*

BELKNAP COUNTY.

TOWNS.	Other Neat Stock.			Sheep.			Hogs.			Fowls.		Vehicles.	
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	No.	Val.
Alton	149	$8,395	$56.34	43	$521	$12.11	5	$72	$14.50	2,096	$2,974	...	$1,400
Barnstead	217	9,425	43.43	125	1,140	9.11	12	355	29.58	402	495	...	.....
Belmont	107	4,720	44.11	107	1,060	9.90	7	180	25.71	205	330	8	1,300
Center Harbor	36	2,850	79.16	52	470	9.03	33	1,320	40.00	....	2,262	...	1,500
Gilford	271	14,890	54.94	254	2,661	10.47	17	470	27.64	468	940	...	.....
Gilmanton	271	14,481	53.45	440	4,001	9.09	27	669	24.77	1,460	2,189	...	.....
Laconia	65	3,830	58.92	36	369	10.25	62	2,090	33.70	1,856	1,861	174	12,005
Meredith	150	8,522	56.81	174	1,434	8.24	3	44	14.66	144	144	6	650
New Hampton	91	5,345	58.72	184	1,741	9.46	17	405	23.82	390	390	...	.....
Sanbornton	165	8,290	50.24	327	2,960	9.05	18	590	32.77	140	270	...	100
Tilton	77	5,320	69.09	106	1,550	14.62	3	45	15.00	741	1,316	...	4,200
Totals	1,599	$86,068	$53.82	1,848	$17,907	$9.68	204	$6,240	$30.58	7,902	$13,141	188	$21,155

TABLE NO. 13—*Continued.*

BELKNAP COUNTY.

TOWNS.	a Portable mills. b Boats.		Wood and lumber, Laws 1911, c. 82.	Municipal bonds and notes.	Stock in national banks in this state.	Soldiers' exemptions.	Money on hand, at interest, or on deposit.	Stock in trade.
Alton	a-b	$24,425	$6,050	$10,000	$2,250	$12,245	$8,790	$114,740
Barnstead	a	4,100	46,100	150	4,000	5,145	2,725	14,000
Belmont	a	1,965	12,900	.....	900	10,750	1,142	60,772
Center Harbor	a-b	4,650	9,000	14,000	600	100	62,725	13,600
Gilford	a-b	7,680	8,150	.....	.....	6,300	62,126	10,000
Gilmanton	a	3,800	47,970	.....	1,000	6,180	3,138	13,270
Laconia	a-b	79,855	690	32,062	75,212	27,500	271,089	1,839,702
Meredith	a-b	20,600	83,766	.....	2,700	5,000	7,373	112,084
New Hampton	a-b	4,200	82,450	.....	600	5,460	7,651	21,500
Sanbornton	a	2,340	69,000	.....	6,270	8,370	26,010	900
Tilton		.....	477	.....	18,900	5,450	27,263	232,836
Totals		$153,615	$366,553	$56,212	$112,432	$92,500	$480,032	$2,433,404

TABLE NO. 13—*Continued.*

BELKNAP COUNTY.

TOWNS.	Polls. No.		a Aqueducts. b Locks and canals. c Toll bridges. d Elec. Lt. lines. e Wharves, ferries.		Mills, factories, and machinery.	Improved and unimproved lands and buildings.	Amount of inventory.	Amount of taxes, including poll tax.	Property rate percent.
	$3	$5							
Alton	34	363	a	$20,000	$19,400	$1,160,072	$1,444,267	$42,908.67	$2.83
Barnstead	25	221		.....	36,200	547,295	713,845	19,739.97	2.60
Belmont	24	305	a	54,550	.....	763,890	968,654	28,719.31	2.80
Center Harbor	5	127		.....	500	641,326	790,483	20,422.09	2.55
Gilford	14	209	a	400	.....	872,480	1,044,782	23,445.33	2.14
Gilmanton	16	234		.....	.....	539,008	703,055	22,309.65	3.00
Laconia	363	2,867		.....	† 1,956,450	7,855,822	12,236,042	332,050.22	2.64
Meredith	32	422		.....	41,550	1,398,494	1,745,864	49,461.15	2.70
New Hampton	18	187	a	3,000	600	474,695	655,007	19,706.43	2.85
Sanbornton	15	210		.....	1,100	700,760	892,900	24,310.40	2.60
Tilton	35	528	a	20,000	* 391,375	1,550,510	2,286,777	52,133.65	2.26
Totals	581	5,673		$97,950	$2,427,175	$16,504,347	$23,481,676	$635,206.87	$2.57

*Includes $105,000 taxed for State and County taxes only.
†Includes $301,000 taxed for State and County taxes only.

TABLE NO. 13—*Continued.*

CARROLL COUNTY.

TOWNS.	Horses.			Asses and Mules.			Oxen.			Cows.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.
Albany	79	$12,174	$154.10	..	.....	.....	2	$180	$90.00	39	$2,622	$67.23
Bartlett	293	41,208	140.64	..	.....	.....	...	.....	.....	224	14,799	66.06
Brookfield	63	7,690	122.06	..	.....	.....	10	1,040	104.00	130	8,646	66.50
Chatham	87	10,890	125.17	..	.....	.....	6	700	116.66	163	10,200	62.57
Conway	397	58,666	147.77	..	.....	.....	12	1,450	120.83	586	37,788	64.48
Eaton	86	10,285	119.59	..	.....	.....	30	3,855	128.50	137	7,578	55.31
Effingham	153	18,305	119.64	..	.....	.....	4	550	137.50	156	11,278	72.29
Freedom	164	20,230	123.35	..	.....	.....	30	4,325	144.16	287	19,780	68.92
Hart's Location	21	4,100	195.23	..	.....	.....	...	.....	.....	....	.....	.....
Jackson	154	21,303	138.33	..	.....	.....	4	360	90.00	244	17,854	73.17
Madison	101	11,919	153.80	4	$400	$100.00	26	3,315	127.50	127	7,821	61.58
Moultonborough	220	32,645	148.38	..	.....	.....	36	4,850	134.72	270	18,700	69.25
Ossipee	285	30,425	106.75	2	150	75.00	28	2,935	104.82	310	16,740	54.00
Sandwich	428	66,700	155.84	..	.....	.....	65	8,480	130.46	352	21,480	61.02
Tamworth	241	28,810	119.54	3	310	103.33	38	4,410	116.05	306	19,150	62.58
Tuftonborough	136	19,255	141.58	..	.....	.....	58	6,835	117.84	281	17,310	61.60
Wakefield	209	31,785	152.08	2	200	100.00	42	5,325	126.78	334	22,530	67.45
Wolfeboro	271	35,240	130.03	..	.....	.....	26	3,110	119.61	391	33,240	85.01
Totals	3,388	$461,630	$136.31	11	$1,060	$96.36	417	$51,720	$124.03	4,337	$287,516	$66.24

TABLE NO. 13—*Continued.*
CARROLL COUNTY.

TOWNS.	Polls. No. $3	Polls. No. $5	a Aqueducts. b Locks and canals. c Toll bridges. d Elec. Lt. lines. e Wharves, ferries.		Mills, factories, and machinery.	Improved and unimproved lands and buildings.	Amount of inventory.	Amount of taxes, including poll tax.	Property rate percent.
Albany	8	54		.....	.....	$226,079	$317,295	$5,398.96	$1.61
Bartlett	...	258	a	3,500	$19,709	581,932	702,845	14,362.91	1.86
Brookfield	4	68	a	3,600	.....	199,790	245,472	8,079.59	3.15
Chatham	3	69		.....	.....	176,435	239,790	6,108.96	2.40
Conway	91	809		.....	78,350	2,112,026	2,894,602	66,709.83	2.15
Eaton	13	74		.....	.....	236,641	293,304	8,210.88	2.66
Effingham	10	122	b	9,600	.....	390,412	537,262	11,936.65	2.10
Freedom	8	158		.....	* 1,200	337,718	432,670	13,290.91	2.88
Hart's Location	...	22		.....	.....	112,500	132,800	1,860.00	1.31
Jackson	13	135	a	1,500	200	552,932	715,757	15,029.14	2.00
Madison	12	125		.....	† 9,225	462,151	582,230	12,960.69	2.22
Moultonborough	17	192		.....	.....	1,069,435	1,359,249	28,195.98	2.00
Ossipee	18	351	a	5,000	.....	831,161	1,043,857	28,949.29	2.60
Sandwich	19	376		.....	3,600	1,118,090	1,386,034	29,657.68	2.00
Tamworth	10	242		.....	9,900	1,050,090	1,234,797	29,887.29	2.32
Tuftonborough	3	167		.....	.....	721,835	898,658	18,819.66	2.00
Wakefield	38	381		.....	114,400	877,325	1,250,250	37,650.87	2.85
Wolfeboro	53	609	a	26,700	‡ 10,000	2,159,930	2,573,503	77,400.73	2.95
Hale's Location	...	....		.....	.....	10,000	10,000	28.93	.29
Totals	320	4,212		$49,900	$246,584	$13,226,482	$16,850,375	$410,538.95	$2.31

*Includes $500 taxed for State and County taxes only.
†Includes $6000 taxed for State and County taxes only.
‡Includes $10,000 taxed for State and County taxes only.

TABLE NO. 13—*Continued.*

CARROLL COUNTY.

TOWNS.	a Portable mills. b Boats.		Wood and lumber, Laws 1911, c. 82.	Municipal bonds and notes.	Stock in national banks in this state.	Soldiers' exemptions.	Money on hand, at interest, or on deposit.	Stock in trade.
Albany	*a*	$6,000	$69,492	.....	.....	.....	.....	.....
Bartlett		.....	13,920	.....	.....	.....	.....	$23,500
Brookfield	*b*	1,550	300	$17,975	$1,475	$1,243	.....	.....
Chatham	*a*	2,150	3,750	.....	.....	2,620	$1,240	30,000
Conway	*a-b*	4,400	61,600	2,076	13,400	18,400	105,144	409,916
Eaton	*a*	3,200	26,800	.....	.....	2,500	600	350
Effingham	*a-b*	4,150	51,914	31,425	400	3,400	1,582	14,001
Freedom	*a-b*	5,520	24,645	.....	3,000	2,500	250	7,750
Hart's Location		.....	16,200	.....	.....	.....	.....	.....
Jackson	*a*	1,000	29,972	13,000	300	.....	64,804	5,984
Madison	*a-b*	950	41,217	.....	300	1,000	2,374	40,249
Moultonborough	*a-b*	11,650	17,000	.....	580	2,050	182,906	14,300
Ossipee	*a-b*	2,250	73,912	1,200	1,800	10,250	1,100	72,377
Sandwich	*a-b*	4,670	86,250	14,300	.....	5,850	1,050	48,434
Tamworth	*a*	3,175	52,675	3,500	.....	8,020	12,533	45,968
Tuftonborough	*a-b*	17,350	.....	.....	.....	5,000	64,400	42,500
Wakefield	*a-b*	9,500	65,250	4,375	1,900	9,900	14,020	97,855
Wolfeboro	*a-b*	35,165	3,000	5,000	17,500	8,100	25,432	* 207,050
Totals		$112,680	$637,897	$92,851	$40,655	$80,833	$477,435	$1,060,234

*Includes $50,000 taxed for State and County taxes only.

Pittsfield	271	27,735	102.34	4	350	87.50	4	600	150.00	379	28,295	74.65
Salisbury	146	13,671	93.63	2	50	25.00	20	2,425	121.25	218	13,858	63.56
Sutton	179	21,180	118.32	1	50	50.00	54	6,345	117.50	268	19,630	73.24
Warner	211	23,845	113.00	..	.....	.....	18	2,000	111.11	391	30,880	78.97
Webster	93	17,060	183.44	4	400	100.00	12	1,775	147.91	182	15,185	83.43
Wilmot	178	18,890	106.12	..	.....	.....	31	4,475	144.35	290	15,595	53.77
Totals	5,921	$679,648	$114.78	57	$5,295	$92.37	481	$62,454	$129.84	10,440	$761,954	$72.98

TABLE NO. 13—*Continued.*

MERRIMACK COUNTY.

TOWNS.	Other Neat Stock.			Sheep.			Hogs.			Fowls.		Vehicles.	
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	No.	Val.
Allenstown	21	$1,050	$50.00	....	.....	....	2	$60	$30.00	725	$1,450	...	.....
Andover	121	5,835	48.22	372	$3,861	$10.37	29	585	20.17	1,824	1,824	10	$700
Boscawen	52	3,535	67.98	228	2,194	9.62	31	1,190	38.38	.....	330	...	600
Bow	66	3,220	48.78	54	378	7.00	12	230	19.16	1,287	1,932	...	.....
Bradford	136	6,035	44.37	192	2,104	10.95	20	385	19.25	694	1,040	...	.....
Canterbury	159	9,015	56.69	125	1,250	10.00	3	100	33.33	150	200	* 4	* 100
Chichester	83	4,310	51.92	29	234	8.06	2	91	45.50	1,801	3,602	...	.....
Concord	195	10,600	54.35	66	895	13.56	130	2,830	21.76	2,708	3,920	...	12,530
Danbury	203	10,184	50.16	286	2,920	10.20	2	44	22.00	1,123	1,670	...	.....
Dunbarton	70	3,853	55.04	31	303	9.77	11	378	34.36	580	997	23	1,675
Epsom	128	6,645	51.91	89	877	9.85	24	660	27.50	11,000	18,212	...	.....
Franklin	64	2,930	45.78	52	470	9.03	38	1,045	27.50	1,002	1,729	134	6,300
Henniker	202	9,790	48.46	76	765	10.06	4	125	31.25	607	1,239	6	2,025
Hill	34	1,835	53.97	149	1,558	10.45	2	55	27.50	1,134	2,260	...	600
Hooksett	41	1,785	43.53	52	740	14.23	46	1,420	30.86	.....	150	...	350
Hopkinton	212	11,295	53.23	218	1,537	7.05	24	580	24.16	670	670	...	.....
Loudon	281	13,600	48.39	160	1,550	9.68	13	300	23.07	1,468	2,048	...	.....
Newbury	88	4,610	52.39	70	641	9.16	31	543	17.52	441	634	11	1,300
New London	170	9,235	54.32	88	865	9.82	14	356	25.42	1,028	1,015	31	1,150
Northfield	84	4,280	50.95	17	170	10.00	32	1,000	31.25	290	580	1	800

Pittsfield	271	27,735	102.34	4	350	87.50	4	600	150.00	379	28,295	74.65
Salisbury	146	13,671	93.63	2	50	25.00	20	2,425	121.25	218	13,858	63.56
Sutton	179	21,180	118.32	1	50	50.00	54	6,345	117.50	268	19,630	73.24
Warner	211	23,845	113.00	..	.....	.....	18	2,000	111.11	391	30,880	78.97
Webster	93	17,060	183.44	4	400	100.00	12	1,775	147.91	182	15,185	83.43
Wilmot	178	18,890	106.12	..	.....	.....	31	4,475	144.35	290	15,595	53.77
Totals	5,921	$679,648	$114.78	57	$5,295	$92.37	481	$62,454	$129.84	10,440	$761,954	$72.98

TABLE NO. 13—*Continued.*

MERRIMACK COUNTY.

TOWNS.	Other Neat Stock.			Sheep.			Hogs.			Fowls.		Vehicles.	
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	No.	Val.
Allenstown	21	$1,050	$50.00	....	.....	....	2	$60	$30.00	725	$1,450	...	.....
Andover	121	5,835	48.22	372	$3,861	$10.37	29	585	20.17	1,824	1,824	10	$700
Boscawen	52	3,535	67.98	228	2,194	9.62	31	1,190	38.38	.....	330	...	600
Bow	66	3,220	48.78	54	378	7.00	12	230	19.16	1,287	1,932	...	.....
Bradford	136	6,035	44.37	192	2,104	10.95	20	385	19.25	694	1,040	...	.....
Canterbury	159	9,015	56.69	125	1,250	10.00	3	100	33.33	150	200	* 4	* 100
Chichester	83	4,310	51.92	29	234	8.06	2	91	45.50	1,801	3,602	...	.....
Concord	195	10,600	54.35	66	895	13.56	130	2,830	21.76	2,708	3,920	...	12,530
Danbury	203	10,184	50.16	286	2,920	10.20	2	44	22.00	1,123	1,670	...	.....
Dunbarton	70	3,853	55.04	31	303	9.77	11	378	34.36	580	997	23	1,675
Epsom	128	6,645	51.91	89	877	9.85	24	660	27.50	11,000	18,212	...	.....
Franklin	64	2,930	45.78	52	470	9.03	38	1,045	27.50	1,002	1,729	134	6,300
Henniker	202	9,790	48.46	76	765	10.06	4	125	31.25	607	1,239	6	2,025
Hill	34	1,835	53.97	149	1,558	10.45	2	55	27.50	1,134	2,260	...	600
Hooksett	41	1,785	43.53	52	740	14.23	46	1,420	30.86	.....	150	...	350
Hopkinton	212	11,295	53.23	218	1,537	7.05	24	580	24.16	670	670	...	.....
Loudon	281	13,600	48.39	160	1,550	9.68	13	300	23.07	1,468	2,048	...	.....
Newbury	88	4,610	52.39	70	641	9.16	31	543	17.52	441	634	11	1,300
New London	170	9,235	54.32	88	865	9.82	14	356	25.42	1,028	1,015	31	1,150
Northfield	84	4,280	50.95	17	170	10.00	32	1,000	31.25	290	580	1	800

Pembroke	91	5,220	57.36	6	90	15.00	5	110	22.00	628	1,256	...	.....
Pittsfield	194	8,460	43.60	74	715	9.66	22	765	34.77	4,728	8,385	20	1,000
Salisbury	117	4,652	39.76	318	3,314	10.42	4	102	25.50	1,725	1,812	...	.....
Sutton	225	11,405	50.68	101	1,015	10.04	10	245	24.50	303	410	...	.....
Warner	176	8,470	48.12	182	1,706	9.37	26	592	22.76	382	1,496	...	845
Webster	109	5,555	50.96	285	2,000	7.01	3	60	20.00	.....	155	...	100
Wilmot	145	7,895	54.44	108	970	8.98	13	245	18.84	450	900	8	1,100
Totals	3,467	$175,299	$50.56	3,428	$33,122	$9.66	553	$14,096	$25.49	36,748	$59,916	248	$31,175

*Fur-bearing animals.

TABLE NO. 13—*Continued.*

MERRIMACK COUNTY.

TOWNS.	a Portable mills. b Boats.		Wood and lumber, Laws 1911, c. 82.	Municipal bonds and notes.	Stock in national banks in this state.	Soldiers' exemptions.	Money on hand, at interest, or on deposit.	Stock in trade.
Allenstown	*a*	$1,000	$17,025	.....	.....	$4,000	$2,091	$272,034
Andover	*a*	2,075	53,975	.....	$5,100	4,625	9,712	133,444
Boscawen	*a*	2,175	22,308	.....	1,000	6,100	1,054	130,450
Bow	*a*	1,250	37,000	.....	1,400	765	4,655	400
Bradford	*a*	765	61,535	.....	1,400	3,360	8,492	23,850
Canterbury	*a*	6,600	150,245	.....	.....	2,440	7,030	2,400
Chichester	*a*	5,950	80,850	.....	7,800	8,665	27,662	4,100
Concord	*a-b*	3,500	6,510	$229,415	173,462	42,850	428,856	2,225,470
Danbury	*a*	500	5,862	.....	1,000	2,600	340	11,300
Dunbarton	*a*	3,950	58,070	.....	1,277	1,900	3,277	4,500
Epsom	*a*	2,600	96,075	.....	4,076	2,800	8,760	17,676
Franklin	*a-b*	2,300	29,152	3,769	55,331	8,920	37,069	1,230,991
Henniker	*a*	7,180	80,725	5,300	5,000	5,780	15,771	53,650
Hill	*a*	2,850	17,150	.....	.....	2,550	44,130	22,164
Hooksett	*a*	2,800	7,950	1,000	1,800	9,900	5,382	117,550
Hopkinton	*a*	4,400	69,090	2,000	1,413	6,975	32,785	66,475
Loudon	*a*	3,565	83,072	.....	1,200	2,400	2,740	3,600
Newbury	*a-b*	32,700	40,155	19,325	2,020	1,900	24,789	7,025
New London	*a-b*	11,675	41,600	.....	800	5,250	20,465	15,150
Northfield	*a-b*	3,300	87,415	.....	6,300	4,210	14,301	223,150
Pembroke	*a*	2,400	7,600	.....	3,400	5,750	7,943	286,674

Pittsfield		.....	2,150	.....	15,700	18,200	19,020	186,760
Salisbury	*a*	1,000	38,175	668	400	.....	1,000	2,500
Sutton	*a-b*	6,200	43,750	.....	800	10,665	26,720	11,950
Warner	*a*	6,300	51,345	3,100	1,900	12,100	24,365	36,705
Webster	*a-b*	2,100	31,850	.....	.....	2,700	275	.....
Wilmot	*a*	4,650	15,120	3,500	18,000	8,800	2,450	15,100
Totals		$123,785	$1,235,754	$268,077	$310,579	$186,205	$781,134	$5,105,068

TABLE NO. 13.—*Continued.*

MERRIMACK COUNTY.

TOWNS.	Polls, No. $3	Polls, No. $5	*a* Aqueducts. *b* Locks and canals. *c* Toll bridges. *d* Elec. lt. lines. *e* Wharves, ferries.	Mills, factories, and machinery.	Improved and unimproved lands and buildings.	Amount of inventory.	Amount of taxes, including poll tax.	Property rate percent.
Allenstown	32	284	.....	° $728,000	§ $452,130	$1,489,790	$24,543.75	$1.88
Andover	37	304	.....	† 15,900	673,995	967,429	25,127.00	2.46
Boscawen	38	233	.....	122,400	592,557	916,433	30,395.69	3.17
Bow	9	171	.....	.....	1,077,645	1,171,295	18,466.42	1.50
Bradford	16	191	.....	1,650	527,074	683,729	17,420.06	2.40
Canterbury	10	169	.....	.....	562,015	795,635	17,555.78	2.10
Chichester	7	144	.....	.....	319,157	491,211	13,414.24	2.58
Concord	662	5,409	* $10,000	|| 358,190	17,023,420	20,691,778	647,010.63	3.01
Danbury	7	147	.....	5,780	282,516	364,484	11,690.52	3.00
Dunbarton	10	124	.....	.....	357,275	480,560	12,664.22	2.50
Epsom	10	186	.....	6,480	456,022	681,693	15,807.40	2.18
Franklin	179	1,521	.....	‡2,071,900	3,132,180	6,646,246	153,166.23	2.24
Henniker	29	385	* 60	63,150	898,320	1,256,300	33,419.50	2.50
Hill	13	155	.....	¶ 55,150	380,115	549,009	13,363.56	2.35
Hooksett	47	414	.....	358,700	888,100	1,430,052	39,425.35	2.60
Hopkinton	14	450	.....	83,250	944,275	1,305,510	45,291.29	3.29
Loudon	4	186	*a* 2,200	.....	504,927	686,667	22,300.99	3.11
Newbury	11	132	*e* 3,700	.....	1,014,764	1,185,686	26,266.43	2.16
New London	20	204	* 15	.....	1,132,752	1,287,373	36,046.28	2.80
Northfield	39	370	*a* 45,000	345,402	1,009,265	1,787,713	41,557.86	2.21
Pembroke	51	532	.....	507,600	1,022,705	1,902,283	43,141.40	2.12

Pittsfield	32	477	a 69,000	91,925	1,093,640	1,554,500	49,116.00	3.00
Salisbury	10	124	.....	2,500	305,592	391,719	9,452.42	2.25
Sutton	9	183	.....	19,850	490,210	659,760	18,095.76	2.60
Warner	30	289	.....	6,300	777,910	977,759	28,953.97	2.80
Webster	8	95	a 6,000	.....	407,500	490,015	10,299.30	2.00
Wilmot	5	149	.....	9,500	246,425	364,815	14,622.97	3.80
Totals	1,339	13,028	$135,975	$4,853,627	$36,572,486	$51,209,444	$1,418,615.02	$2.63

*Fur-bearing animals.
†Includes $15,000 taxed for State and County taxes only.
‡Includes $171,950 taxed for State and County taxes only.
¶Includes $15,000 taxed for State and County taxes only.
||Includes $190,000 taxed for State and County taxes only.
°Includes $250,000 taxed for State and County taxes only.
§Includes $15,000 taxed for State and County taxes only.

TABLE NO. 13—*Continued.*

HILLSBOROUGH COUNTY.

TOWNS.	Horses.			Asses and Mules.			Oxen.			Cows.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.
Amherst	230	$28,830	$125.34	3	$410	$136.66	...	.....	.....	510	$37,330	$73.19
Antrim	207	24,055	116.20	..	.....	.....	8	$945	$118.12	353	27,068	76.68
Bedford	350	40,180	114.80	..	.....	.....	...	.....	.....	854	67,630	79.19
Bennington	73	9,275	127.05	2	250	125.00	4	750	187.50	103	11,980	116.31
Brookline	114	13,455	118.02	..	.....	.....	...	.....	.....	80	5,485	68.56
Deering	112	11,765	105.04	..	.....	.....	10	1,450	145.00	265	19,780	74.64
Francestown	168	21,135	125.81	2	150	75.00	...	.....	.....	403	33,555	83.26
Goffstown	270	35,242	130.52	1	100	100.00	8	996	124.50	565	49,272	87.20
Greenfield	103	12,595	122.28	..	.....	.....	6	840	140.00	236	19,065	80.78
Greenville	89	13,366	150.17	..	.....	.....	...	.....	.....	107	10,626	99.30
Hancock	188	21,175	112.63	2	115	57.50	10	1,225	122.50	337	24,245	71.94
Hillsborough	305	36,605	120.01	..	.....	.....	17	2,485	146.17	426	31,695	74.40
Hollis	292	30,625	104.88	3	300	100.00	...	.....	.....	634	55,760	87.94
Hudson	278	31,580	113.59	..	.....	.....	...	.....	.....	593	43,350	73.10
Litchfield	75	11,700	156.00	..	.....	.....	...	.....	.....	237	18,930	79.87
Lyndeborough	164	18,898	115.23	..	.....	.....	4	450	112.50	403	32,458	80.54
Manchester	1,390	201,655	145.07	..	.....	.....	...	.....	.....	870	86,010	98.86
Mason	83	9,900	119.27	..	.....	.....	...	.....	.....	143	12,070	84.40
Merrimack	197	23,540	119.49	1	75	75.00	4	350	87.50	394	26,040	66.09
Milford	364	40,100	110.17	2	300	150.00	...	.....	.....	608	51,260	84.31
Mont Vernon	103	10,725	104.12	..	.....	.....	4	600	150.00	217	16,690	76.91

Pittsfield	271	27,735	102.34	4	350	87.50	4	600	150.00	379	28,295	74.65
Salisbury	146	13,671	93.63	2	50	25.00	20	2,425	121.25	218	13,858	63.56
Sutton	179	21,180	118.32	1	50	50.00	54	6,345	117.50	268	19,630	73.24
Warner	211	23,845	113.00	..	.....	.....	18	2,000	111.11	391	30,880	78.97
Webster	93	17,060	183.44	4	400	100.00	12	1,775	147.91	182	15,185	83.43
Wilmot	178	18,890	106.12	..	.....	.....	31	4,475	144.35	290	15,595	53.77
Totals	5,921	$679,648	$114.76	57	$5,295	$92.37	481	$62,454	$129.84	10,440	$761,954	$72.98

TABLE NO. 13—*Continued.*

HILLSBOROUGH COUNTY.

TOWNS.	Other Neat Stock.			Sheep.			Hogs.			Fowls.		Vehicles.	
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	No.	Val.
Amherst	130	$7,765	$59.73	64	$650	$10.15	30	$885	$29.50	1,200	$3,010	...	.....
Antrim	96	5,305	55.26	155	1,949	12.57	26	695	26.73	2,370	3,550	6	$200
Bedford	96	5,335	55.57	41	540	13.17	41	810	19.75	2,114	2,645	83	3,400
Bennington	40	2,700	67.50	23	365	15.86	13	315	24.23	90	150	4	500
Brookline	5	200	40.00	4	40	10.00	2	40	20.00	1,335	1,803	17	965
Deering	155	8,860	57.16	19	240	12.68	3	85	28.33	50	100	...	.....
Francestown	88	4,985	56.64	93	1,206	13.00	1	10	10.00	.....	2,828	...	635
Goffstown	81	3,890	48.02	165	1,600	9.69	67	1,950	29.10	8,631	12,931	4	400
Greenfield	182	9,900	54.39	132	1,190	9.01	3	75	25.00	1,300	1,598	...	.....
Greenville	13	780	60.00	....	.....	.....	4	120	30.00	132	267	30	2,350
Hancock	158	7,625	48.25	166	1,750	10.53	42	815	19.40	.....	2,762	...	.....
Hillsborough	238	14,100	59.24	80	948	11.85	3	55	18.33	.....	791	...	200
Hollis	84	3,660	43.57	17	135	7.94	30	625	20.83	6,916	10,020	...	.....
Hudson	72	3,320	46.11	15	161	10.73	12	345	28.75	2,190	2,495	...	.....
Litchfield	20	1,310	65.50	5	60	12.00	15	225	15.00	275	550	...	.....
Lyndeborough	81	5,167	63.79	49	491	10.02	6	240	40.00	3,765	7,524	...	1,870
Manchester	6	450	75.00	8	65	8.12	314	9,417	29.99	.....	8,894	...	86,335
Mason	24	1,185	49.37	....	.....	.....	....	.....	.....	110	147	3	200
Merrimack	51	2,575	50.48	6	50	8.33	14	365	26.07	3,000	3,000	...	.....
Milford	88	4,175	47.44	....	.....	.....	30	1,215	40.50	7,100	10,654	...	1,965
Mont Vernon	54	2,900	53.70	17	136	8.00	5	150	30.00	620	785	...	.....

Pembroke	91	5,220	57.36	6	90	15.00	5	110	22.00	628	1,256	...	.....
Pittsfield	194	8,460	43.60	74	715	9.66	22	765	34.77	4,728	8,385	20	1,000
Salisbury	117	4,652	39.76	318	3,314	10.42	4	102	25.50	1,725	1,812	...	.....
Sutton	225	11,405	50.68	101	1,015	10.04	10	245	24.50	303	410	...	.....
Warner	176	8,470	48.12	182	1,706	9.37	26	592	22.76	382	1,496	...	845
Webster	109	5,555	50.96	285	2,000	7.01	3	60	20.00	.....	155	...	100
Wilmot	145	7,895	54.44	108	970	8.98	13	245	18.84	450	900	8	1,100
Totals	3,467	$175,299	$50.56	3,428	$33,122	$9.66	553	$14,096	$25.49	36,748	$59,916	248	$31,175

*Fur-bearing animals.

TABLE NO. 13—*Continued.*

HILLSBOROUGH COUNTY.

TOWNS.	a b	Portable mills. Boats.	Wood and lumber, Laws 1911, c. 82.	Municipal bonds and notes.	Stock in national banks in this state.	Soldiers' exemptions.	Money on hand, at interest, or on deposit.	Stock in trade.
Amherst	a-b	$500	$46,580	.....	$2,900	$4,300	$21,637	$13,330
Antrim	a	200	8,700	$4,580	6,600	6,350	18,299	129,650
Bedford	a	975	9,495	3,300	1,100	4,100	3,115	9,325
Bennington	a	200	3,200	.....	200	6,950	28,338	278,145
Brookline		.....	1,330	.....	1,600	10,200	6,542	66,179
Deering	a	750	42,730	.....	.....	1,165	453	.....
Francestown	a	1,050	500	.....	200	6,900	1,125	44,000
Goffstown	a	4,100	51,560	.....	1,300	13,450	21,968	71,440
Greenfield		.....	1,200	.....	1,200	1,600	3,465	57,350
Greenville	a	1,700	4,550	.....	.....	2,900	80,285	425,359
Hancock	b	500	36,964	2,985	10,482	.....	11,727	18,200
Hillsborough	a	4,230	80,600	.....	51,000	8,650	18,550	140,912
Hollis	a	700	29,610	4,000	2,300	6,600	5,630	4,625
Hudson		.....	.....	6,250	500	7,500	6,965	58,750
Litchfield	a	500	4,070	.....	6,700	1,000	13,500	.....
Lyndeborough	a	1,000	4,580	.....	3,900	10,140	10,065	17,435
Manchester		.....	.....	227,892	144,236	31,086	‡ 1,070,211	¶ 20,006,761
Mason	a	1,250	20,300	1,000	.....	2,940	2,341	900
Merrimack	a	1,300	31,715	7,000	6,800	3,600	9,556	* 512,413
Milford		.....	9,030	.....	39,900	16,035	42,748	† 484,210
Mont Vernon	a	300	12,422	.....	700	1,000	12,190	2,950

Nashua	b	200	38,800	84,549	74,767	28,225	° 161,879	§ 8,847,155
New Boston		.....	66,465	.....	400	3,933	12,810	16,850
New Ipswich	a	3,450	.....	.....	.....	1,900	21,953	145,035
Pelham	a	2,300	6,940	.....	1,000	6,462	9,135	53,080
Peterborough	a	1,275	30,312	3,900	61,496	4,350	215,435	140,182
Sharon	a	600	14,660	.....	.....	.....	.....	.....
Temple	a	2,300	10,125	.....	.....	2,008	5,431	52,500
Weare	a	2,640	43,250	.....	3,154	12,120	6,419	48,250
Wilton	a	1,675	19,830	10,342	3,425	4,600	35,310	102,825
Windsor		.....	4,470	.....	.....	.....	.....	.....
Totals		$33,695	$633,988	$355,798	$425,860	$210,064	$1,857,082	$31,747,811

*Includes $500 taxed for State and County taxes only.
†Includes $98,650 taxed for State and County taxes only.
‡Includes $179,341 taxed for State and County taxes only.
¶Includes $5,047,228 taxed for State and County taxes only.
°Includes $3,932 taxed for State and County taxes only.
§Includes $1,381,865 taxed for State and County taxes only.

TABLE NO. 13.—*Continued.*

MERRIMACK COUNTY.

TOWNS.	Polls, No.		*a* Aqueducts. *b* Locks and canals. *c* Toll bridges. *d* Elec. lt. lines. *e* Wharves, ferries.	Mills, factories, and machinery.	Improved and unimproved lands and buildings.	Amount of inventory.	Amount of taxes, including poll tax.	Property rate percent.
	$3	$5						
Allenstown	32	284	.....	° $728,000	§ $452,130	$1,489,790	$24,543.75	$1.88
Andover	37	304	.....	† 15,900	673,995	967,429	25,127.00	2.46
Boscawen	38	233	.....	122,400	592,557	916,433	30,395.69	3.17
Bow	9	171	.....	.....	1,077,645	1,171,295	18,466.42	1.50
Bradford	16	191	.....	1,650	527,074	683,729	17,420.06	2.40
Canterbury	10	169	.....	.....	562,015	795,635	17,555.78	2.10
Chichester	7	144	.....	.....	319,157	491,211	13,414.24	2.58
Concord	662	5,409	* $10,000	‖ 358,190	17,023,420	20,691,778	647,010.63	3.01
Danbury	7	147	.....	5,780	282,516	364,484	11,690.52	3.00
Dunbarton	10	124	.....	.....	357,275	480,560	12,664.22	2.50
Epsom	10	186	.....	6,480	456,022	681,693	15,807.40	2.18
Franklin	179	1,521	.....	‡2,071,900	3,132,180	6,646,246	153,166.23	2.24
Henniker	29	385	* 60	63,150	898,320	1,256,300	33,419.50	2.50
Hill	13	155	.....	¶ 55,150	380,115	549,009	13,363.56	2.35
Hooksett	47	414	.....	358,700	888,100	1,430,052	39,425.35	2.60
Hopkinton	14	450	.....	83,250	944,275	1,305,510	45,291.29	3.29
Loudon	4	186	*a* 2,200	.....	504,927	686,667	22,300.99	3.11
Newbury	11	132	*e* 3,700	.....	1,014,764	1,185,686	26,266.43	2.16
New London	20	204	* 15	.....	1,132,752	1,287,373	36,046.28	2.80
Northfield	39	370	*a* 45,000	345,402	1,009,265	1,787,713	41,557.86	2.21
Pembroke	51	532	.....	507,600	1,022,705	1,902,283	43,141.40	2.12

Nashua	957	7,963		.....	⊙ 11,438,878	14,972,887	35,715,391	838,794.11	2.56
New Boston	19	220	*d*	7,510	.....	735,167	936,495	30,376.06	3.12
New Ipswich	14	215		.....	206,650	756,815	1,230,993	22,043.88	1.70
Pelham	18	234	*d*	2,190	.....	595,695	749,894	17,871.65	2.22
Peterborough	79	650		.....	* 276,975	†1,819,819	2,652,463	68,318.92	2.54
Sharon	1	11		.....	.....	165,450	183,725	5,937.72	3.20
Temple	4	70		.....	.....	227,040	317,132	7,977.00	2.40
Weare	33	365		.....	23,437	823,339	1,046,000	29,165.00	2.60
Wilton	47	370		.....	94,450	1,155,715	1,502,168	47,056.04	3.00
Windsor	.....	7		.....	.....	49,967	56,147	1,455.07	2.53
Totals	3,690	35,152		$58,750	$41,819,492	$95,927,647	$175,172,188	$3,647,673.89	$1.97

*Includes $86,025 taxed for State and County taxes only.
†Includes $14,000 taxed for State and County taxes only.
‡Includes $30,000 taxed for State and County taxes only.
¶Includes $3,000 taxed for State and County taxes only.
°Includes $10,000 taxed for State and County taxes only.
§Includes $70,000 taxed for State and County taxes only.
‖Includes $679,900 taxed for State and County taxes only
□Includes $1,738,638 taxed for State and County taxes only.
⊙Includes $3,333,812 taxed for State and County taxes only.

TABLE NO. 13—*Continued.*

CHESHIRE COUNTY.

TOWNS.	Horses.			Asses and Mules.			Oxen.			Cows.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.
Alstead	257	$32,932	$128.14	4	$400	$100.00	32	$5,364	$167.62	361	$34,172	$94.65
Chesterfield	254	30,200	119.00	2	150	75.00	4	450	112.50	410	32,280	78.00
Dublin	163	23,825	146.16	..	.....	.....	2	325	162.50	147	15,855	107.85
Fitzwilliam	164	20,145	122.83	1	75	75.00	...	.....	.....	231	16,505	71.45
Gilsum	142	16,607	116.95	2	175	87.50	6	819	136.50	137	11,639	84.95
Harrisville	106	14,295	134.86	2	150	75.00	2	250	125.00	77	6,460	83.89
Hinsdale	234	33,760	144.27	2	250	125.00	4	500	125.00	322	25,215	78.30
Jaffrey	293	29,245	99.81	..	.....	.....	10	975	97.50	385	31,130	80.85
Keene	572	63,220	110.52	..	.....	.....	10	1,465	146.50	688	59,125	85.93
Marlborough	156	15,596	99.97	..	.....	.....	8	720	90.00	235	18,054	76.82
Marlow	151	17,556	116.26	1	20	20.00	10	1,440	144.00	129	9,870	76.51
Nelson	57	5,795	101.43	1	50	50.00	4	665	166.25	68	5,125	75.37
Richmond	115	14,045	122.12	2	200	100.00	...	.....	.....	89	6,310	70.89
Rindge	197	21,580	109.54	..	.....	.....	...	.....	.....	284	24,020	84.57
Roxbury	27	3,040	112.59	..	.....	.....	2	350	175.00	23	1,665	72.39
Stoddard	73	7,875	107.87	4	180	45.00	12	1,390	115.83	73	5,495	75.27
Sullivan	99	10,905	110.15	..	.....	.....	...	.....	.....	149	11,245	75.46
Surry	101	8,700	86.13	3	125	41.66	4	515	128.75	184	17,045	92.63
Swanzey	339	33,625	99.18	..	.....	.....	...	.....	.....	415	31,750	76.50

Troy	110	14,765	134.22	..	.....	.....	...	.....	.....	200	17,905	89.52
Walpole	381	45,453	119.29	..	.....	.....	5	665	133.00	845	68,206	80.71
Westmoreland	236	23,625	100.10	12	1,625	135.41	6	600	100.00	796	60,790	76.35
Winchester	323	39,695	122.89	7	825	117.85	12	1,875	156.25	535	42,035	78.57
Totals	4,550	$526,464	$115.71	43	$4,225	$98.25	133	$18,368	$138.10	6,783	$551,896	$81.36

TABLE NO. 13—*Continued.*

CHESHIRE COUNTY.

TOWNS.	Other Neat Stock.			Sheep.			Hogs.			Fowls.		Vehicles.	
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	No.	Val.
Alstead	192	$18,710	$97.44	136	$1,618	$11.89	12	$542	$45.16	597	$1,148	..	$400
Chesterfield	149	8,305	55.00	33	376	11.50	15	390	26.00	700	900	..	1,350
Dublin	29	2,490	85.86	32	380	11.87	11	223	20.27	412	849	..	450
Fitzwilliam	39	1,750	44.87	34	238	7.00	19	299	15.73	1,424	1,424	..	1,100
Gilsum	25	1,396	55.84	25	200	8.00	10	375	37.50	211	247	1	250
Harrisville	19	970	51.05	4	55	13.75	3	95	31.66	130	205	..	1,550
Hinsdale	66	3,880	58.78	25	260	10.40	31	900	29.03	.....	745	..	1,600
Jaffrey	45	2,625	58.33	71	763	10.74	33	795	24.09	.....	1,050	..	2,900
Keene	101	7,045	69.75	49	462	9.42	15	325	21.66	.....	1,617	..	5,700
Marlborough	43	2,640	61.39	51	452	8.86	5	118	23.60	420	640	..	950
Marlow	51	3,250	63.72	52	734	14.11	6	160	26.66	.....	.....	..	2,540
Nelson	14	800	57.14	60	616	10.27	...	.....	.....	206	230	..	.....
Richmond	10	620	62.00	.....	.....	.....	8	250	31.25	1,115	1,672	11	500
Rindge	33	2,500	75.75	29	363	12.51	7	255	36.42	.....	1,750	..	1,800
Roxbury	4	200	50.00	31	435	14.03	1	35	35.00	.....	.....	..	.....
Stoddard	18	1,055	58.61	79	1,037	13.12	1	15	15.00	.....	455	..	.....
Sullivan	51	2,590	50.78	58	547	9.43	10	177	17.70	209	358	..	1,125
Surry	35	2,110	60.28	3	32	10.66	3	65	21.66	100	190	..	.....
Swanzey	91	4,280	47.03	34	375	11.02	15	345	23.00	2,411	3,140	..	1,700

Troy	20	1,310	65.50	3	30	10.00	6	145	24.16	827	870	..	.....
Walpole	297	16,820	56.63	485	4,650	9.58	57	1,270	22.28	1,615	1,615	..	5,900
Westmoreland	223	12,095	54.23	69	485	7.02	35	885	25.28	1,233	1,665	..	200
Winchester	110	5,530	50.27	49	490	10.00	23	560	24.34	.....	1,430	..	2,000
Totals	1,665	$102,971	$61.84	1,412	$14,598	$10.33	326	$8,224	$25.22	11,610	$22,200	12	$32,015

TABLE NO. 13—*Continued.*

CHESHIRE COUNTY.

TOWNS.	a Portable mills. b Boats.		Wood and lumber, Laws 1911, c. 82.	Municipal bonds and notes.	Stock in national banks in this state.	Soldiers' exemptions.	Money on hand, at interest, or on deposit.	Stock in trade.
Alstead	*a*	$5,376	$18,370	.....	$2,500	$5,375	$6,140	$24,534
Chesterfield	*a-b*	7,700	52,485	$4,380	1,500	4,600	22,540	7,000
Dublin	*a-b*	4,775	166,380	8,060	5,302	.....	30,714	10,150
Fitzwilliam	*a*	1,000	7,265	1,500	6,436	11,300	8,804	35,693
Gilsum	*a*	3,900	37,285	2,300	4,228	7,050	1,067	8,240
Harrisville	*a-b*	3,795	9,400	.....	200	1,000	1,975	60,000
Hinsdale	*a*	750	50,150	.....	.....	10,500	30,820	105,150
Jaffrey	*a-b*	2,100	26,420	124,000	28,156	1,000	53,730	156,950
Keene		.....	.....	35,300	450,475	39,850	252,670	1,815,370
Marlborough		.....	.....	9,870	12,750	4,900	34,830	54,100
Marlow	*a*	2,600	55,964	.....	7,096	1,950	4,790	11,976
Nelson	*a-b*	700	120	.....	.....	5,000	1,510	14,150
Richmond	*a*	2,000	54,900	.....	600	4,050	6,278	† 6,100
Rindge	*a*	5,750	68,050	.....	6,557	2,600	30,562	25,750
Roxbury	*a*	3,000	.....	.....	.....	.....	.....	.....
Stoddard	*a-b*	3,000	50,300	1,000	.....	1,879	1,340	1,300
Sullivan	*a*	820	3,900	.....	3,000	3,026	475	4,450
Surry	*a*	400	6	.....	1,800	.....	11,935	.....

Swanzey	*a-b*	1,875	15,040	4,800	1,600	1,900	16,943	83,055
Troy	*a*	325	3,550	3,100	3,490	4,000	7,348	87,300
Walpole	*a-b*	4,780	5,975	2,000	10,460	5,000	9,801	483,460
Westmoreland	*a*	500	7,750	.....	1,888	4,075	5,100	6,505
Winchester	*a*	2,150	4,650	* 114	28,140	15,175	33,307	557,165
Totals		$57,296	$637,960	$196,424	$576,178	$134,230	$572,679	$3,548,398

*Fur-bearing animals. †Includes $3000 taxed for State and County taxes only.

TABLE No. 13—*Continued.*

CHESHIRE COUNTY.

TOWNS.	Polls. No. $3	Polls. No. $5	*a* Aqueducts. *b* Locks and canals. *c* Toll bridges. *d* Elec. Lt. lines. *e* Wharves, ferries.		Mills, factories, and machinery.	Improved and unimproved lands and buildings.	Amount of inventory.	Amount of taxes including poll tax.	Property rate percent.
Alstead	12	190		.....	$3,000	$605,050	$750,256	$16,873.60	$2.12
Chesterfield	6	173	*e*	$100	1,550	922,260	1,093,916	28,230.90	2.50
Dublin	16	140		.....	.....	1,587,703	1,857,481	47,220.27	2.50
Fitzwilliam	31	214		.....	16,025	707,863	826,122	27,598.90	3.20
Gilsum	10	108		.....	‖ 17,800	212,246	318,774	11,121.59	3.50
Harrisville	14	183		.....	61,800	597,185	758,385	19,537.64	2.45
Hinsdale	54	485		.....	2,160,175	952,840	3,366,995	78,344.39	2.25
Jaffrey	77	555		.....	‡ 279,850	1,419,881	2,160,570	71,829.81	3.30
Keene	245	2,750		.....	* 1,316,750	8,899,951	12,909,475	335,439.68	2.60
Marlborough	29	343		.....	66,450	667,912	885,082	28,654.46	3.00
Marlow	14	115		.....	° 24,700	209,948	352,644	10,330.20	2.92
Nelson	9	51		.....	3,500	288,095	321,356	7,673.28	2.30
Richmond	15	98		.....	§ 10,000	539,845	643,320	15,214.81	2.33
Rindge	4	161		.....	17,550	1,003,370	1,209,857	30,248.49	2.43
Roxbury	...	21		.....	.....	165,713	174,438	3,942.63	2.20
Stoddard	10	55	*a*	4,500	100	269,248	348,290	8,141.52	2.25
Sullivan	5	54	*a*	700	2,100	172,185	214,577	6,507.88	2.90
Surry	4	63		.....	.....	268,045	310,968	7,573.61	2.33

Swanzey	46	464		.....	109,500	1,301,675	1,609,703	41,124.96	2.40
Troy	33	348		.....	240,350	649,185	1,029,673	33,758.86	3.10
Walpole	56	651		.....	‖ 15,000	2,193,683	2,869,738	82,776.70	2.80
Westmoreland	10	150	e	200	1,000	503,965	628,878	19,017.46	2.90
Winchester	58	650		.....	† 302,350	1,413,815	2,436,131	63,327.28	2.50
Totals	758	8,022		$5,500	$4,649,550	$25,551,663	$37,076,629	$994,488.92	$2.57

*Includes $647,450 taxed for State and County taxes only.
†Includes $40,000 taxed for State and County taxes only.
‡Includes $75,000 taxed for State and County taxes only.
‖Includes $17,300 taxed for State and County taxes only.
°Includes $20,000 taxed for State and County taxes only.
§Includes $10,000 taxed for State and County taxes only.
||Includes $15,000 taxed for State and County taxes only.

TABLE NO. 13—*Continued.*

SULLIVAN COUNTY.

TOWNS.	Horses.			Asses and Mules.			Oxen.			Cows.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.
Acworth	192	$22,675	$118.09	2	$75	$37.50	22	$2,810	$127.72	381	$28,310	$74.30
Charlestown	310	34,640	111.74	5	500	100.00	6	670	111.66	776	67,400	86.85
Claremont	639	74,490	116.49	2	400	200.00	10	1,490	149.00	1,148	80,010	69.69
Cornish	316	44,038	139.36	6	400	66.66	12	1,486	123.83	548	41,936	76.52
Croydon	121	14,250	117.76	* 25	2,500	100.00	34	4,650	136.76	204	17,445	85.51
Goshen	95	11,150	117.37	..	.....	.....	14	1,780	127.14	173	11,860	68.55
Grantham	158	24,095	152.50	..	.....	.....	14	2,000	142.85	134	8,555	63.84
Langdon	123	14,949	121.53	1	10	10.00	12	1,520	126.66	344	25,369	73.74
Lempster	92	12,410	134.89	..	.....	.....	18	2,150	119.44	202	12,995	64.33
Newport	414	49,815	120.32	..	.....	.....	45	5,340	118.66	561	42,840	76.36
Plainfield	380	49,410	130.02	3	275	91.66	38	4,865	128.02	671	46,490	69.28
Springfield	148	18,220	123.10	1	40	40.00	42	5,640	134.28	173	11,210	64.79
Sunapee	180	22.824	126.80	2	300	150.00	22	3,500	113.63	224	19,060	85.08
Unity	211	25,850	122.51	..	.....	.....	32	4,400	137.50	466	32,775	70.33
Washington	110	13,605	123.68	2	200	100.00	23	2,735	118.91	168	11,265	67.05
Totals	3,489	$432,421	$123.93	49	$4,700	$95.91	344	$45,036	$130.91	6,173	$457,520	$74.11

*Buffaloes.

TABLE NO. 13—*Continued.*

SULLIVAN COUNTY.

TOWNS.	Other Neat Stock.			Sheep.			Hogs.			Fowls.		Vehicles.	
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head	No.	Val.	No.	Val.
Acworth	162	$9,630	$59.44	226	$1,829	$8.09	...	.....	.....	145	$145	...	.....
Charlestown	281	16,315	58.06	199	1,770	8.89	34	$1,015	$29.85	1,070	1,125	1	$150
Claremont	189	10,310	54.55	75	770	10.26	33	1,570	47.57	130	200	29	5,150
Cornish	278	17,358	62.43	160	1,414	8.83	13	356	27.38	357	358	...	.....
Croydon	113	6,320	55.92	198	1,925	9.72	2	50	25.00	80	125	...	1,000
Goshen	121	6,225	51.36	31	310	10.00	...	.....	.....	270	270	...	.....
Grantham	40	2,020	50.50	193	1,915	9.92	5	100	20.00	95	118	44	2,600
Langdon	83	4,504	54.24	146	1,529	10.47	1	43	43.00	2,577	2,577	...	.....
Lempster	56	3,130	55.89	29	240	8.27	6	100	16.66	520	650	...	.....
Newport	242	9,942	41.08	111	1,328	11.96	41	720	17.56	190	190	54	2,410
Plainfield	239	11,925	49.89	469	4,679	9.97	32	825	25.78	175	300	...	.....
Springfield	49	2,710	55.30	85	775	9.11	...	.....	.....	542	870	...	.....
Sunapee	271	11,120	51.24	35	520	14.85	19	380	20.00	490	840	20	1,700
Unity	172	10,055	58.11	13	120	9.23	19	482	25.37	390	390	...	.....
Washington	45	2,665	59.22	65	548	8.43	2	50	25.00	79	112	10	800
Totals	2,287	$124,229	$54.31	2,035	$19,672	$9.66	207	$5,691	$27.49	7,110	$8,270	158	$13,810

TABLE NO. 13—*Continued.*

SULLIVAN COUNTY.

TOWNS.	a b	Portable mills. Boats.	Wood and lumber, Laws 1911, c. 82.	Municipal bonds and notes.	Stock in national banks in this state.	Soldiers' exemptions.	Money on hand, at interest, or on deposit.	Stock in trade.
Acworth	a-b	$4,040	$38,190	.....	$1,900	$4,400	$1,285	$5,500
Charlestown	a	1,650	15,320	$3,500	18,600	10,600	70,010	47,000
Claremont	a	1,500	13,910	3,400	96,500	13,100	58,600	1,467,650
Cornish	a	6,500	16,000	.....	4,500	8,210	23,532	129,900
Croydon	a	500	8,900	.....	200	2,100	38,625	1,075
Goshen	a	1,000	6,536	.....	.....	2,400	1,750	1,425
Grantham	a	1,800	7,491	.....	1,823	2,310	340	21,750
Langdon	a	1,858	4,514	.....	.....	1,000	5,677	.....
Lempster	a	2,000	12,700	.....	625	5,730	1,600	8,000
Newport	a	1,550	18,652	8,790	58,800	14,000	41,059	705,655
Plainfield	a	4,600	47,058	1,000	5,378	9,000	80,839	13,480
Springfield	a	6,350	16,800	136,800	.....	655	1,774	8,100
Sunapee	a-b	49,300	17,800	.....	3,000	1,000	9,502	75,250
Unity	a	2,475	24,930	.....	1,500	.....	.....	.....
Washington	a	8,000	3,250	.....	100	7,205	2,454	2,450
Totals		$93,123	$252,051	$153,490	$192,926	$81,710	$337,047	$2,467,235

TABLE NO. 13—*Continued.*

SULLIVAN COUNTY.

TOWNS.	Polls. No. $3	Polls. No. $5	a Aqueducts. b Locks and canals c Toll bridges. d Elec. Lt. lines. e Wharves, ferries	Mills, factories, and machinery.	Improved and unimproved lands and buildings.	Amount of inventory.	Amount of taxes including poll tax.	Property rate percent.
Acworth	10	111	.....	$2,800	$279,030	$398,219	$12,000.63	$2.90
Charlestown	35	457	c $165,700	.....	943,755	1,389,120	55,423.60	3.80
Claremont	321	2,453	.....	* 2,624,700	5,426,300	9,866,950	291,122.22	2.94
Cornish	7	237	c 12,000	2,500	854,086	1,156,364	28,371.29	2.34
Croydon	5	73	.....	300	355,700	453,565	10,812.12	2.30
Goshen	7	76	.....	.....	187,525	229,831	8,213.80	3.40
Grantham	13	129	.....	66,800	281,125	422,532	12,853.88	2.88
Langdon	7	70	.....	1,000	178,538	242,088	6,668.31	2.60
Lempster	3	95	.....	2,300	212,480	271,380	8,354.24	2.90
Newport	111	1,091	.....	495,553	2,405,803	3,848,447	105,846.59	2.60
Plainfield	20	234	a 700	.....	630,101	901,925	25,311.39	2.67
Springfield	10	110	.....	500	480,510	690,299	14,731.12	2.05
Sunapee	24	249	e 5,000	43,500	1,288,180	1,551,776	43,680.83	2.73
Unity	10	146	.....	.....	275,115	378,092	10,779.68	2.65
Washington	6	107	.....	600	275,245	324,079	9,467.88	2.75
Totals	589	5,638	$183,400	$3,240,553	$14,073,493	$22,124,667	$643,637.58	$2.77

*Includes $473,100 taxed for State and County taxes only.

TABLE NO. 13—*Continued.*

GRAFTON COUNTY.

TOWNS.	Horses.			Asses and Mules.			Oxen.			Cows.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.
Alexandria	141	$17,854	$126.62	4	$700	$175.00	40	$5,460	$136.50	236	$14,418	$61.09
Ashland	176	27,140	154.03	3	350	116.66	10	1,330	133.00	179	14,415	80.53
Bath	320	43,009	134.40	..	.....	.....	4	520	130.00	1,253	86,314	68.89
Benton	72	11,800	163.88	..	.....	.....	6	950	158.33	174	12,560	72.18
Bethlehem	246	31,726	128.96	..	.....	.....	...	.....	.....	590	41,654	70.60
Bridgewater	76	10,105	132.96	2	300	150.00	16	1,945	121.56	97	7,790	80.30
Bristol	198	27,895	140.88	1	100	100.00	16	1,900	118.75	260	18,320	70.46
Campton	250	31,620	126.48	3	425	141.66	26	3,625	139.42	370	28,535	77.12
Canaan	327	42,065	128.63	2	300	150.00	12	1,450	120.83	696	44,480	63.90
Dorchester	101	11,935	118.16	..	.....	.....	4	675	168.75	94	7,145	76.01
Easton	81	10,640	131.35	1	150	150.00	26	3,000	115.38	123	7,700	62.60
Ellsworth	27	3,700	137.03	2	250	125.00	8	1,325	153.12	14	815	58.21
Enfield	310	36,705	118.40	..	.....	.....	12	1,395	116.25	460	31,205	67.83
Franconia	126	20,945	166.22	..	.....	.....	...	.....	.....	205	16,880	82.34
Grafton	207	27,180	131.30	2	300	150.00	24	2,964	123.50	320	21,088	65.90
Groton	62	7,080	114.19	..	.....	.....	10	1,200	120.00	82	4,000	48.78
Hanover	312	41,418	132.75	..	.....	.....	6	704	117.33	606	42,022	69.38
Haverhill	630	82,290	130.61	4	800	200.00	6	600	100.00	1,765	139,747	79.17
Hebron	72	10,434	144.91	1	150	150.00	10	1,620	162.00	113	7,068	62.54
Holderness	191	23,118	121.03	2	300	150.00	12	1,580	131.66	277	20,254	73.11

Swanzey	*a-b*	1,875	15,040	4,800	1,600	1,900	16,943	83,055
Troy	*a*	325	3,550	3,100	3,490	4,000	7,348	87,300
Walpole	*a-b*	4,780	5,975	2,000	10,460	5,000	9,801	483,460
Westmoreland	*a*	500	7,750	.....	1,888	4,075	5,100	6,505
Winchester	*a*	2,150	4,650	* 114	28,140	15,175	33,307	557,165
Totals		$57,296	$637,960	$196,424	$576,178	$134,230	$572,679	$3,548,398

*Fur-bearing animals. †Includes $3000 taxed for State and County taxes only.

TABLE No. 13—*Continued.*

CHESHIRE COUNTY.

TOWNS.	Polls. No.		a Aqueducts. b Locks and canals. c Toll bridges. d Elec. Lt. lines. e Wharves, ferries.		Mills, factories, and machinery.	Improved and unimproved lands and buildings.	Amount of inventory.	Amount of taxes including poll tax.	Property rate percent.
	$3	$5							
Alstead	12	190		.....	$3,000	$605,050	$750,256	$16,873.60	$2.12
Chesterfield	6	173	e	$100	1,550	922,260	1,093,916	28,230.90	2.50
Dublin	16	140		.....	.....	1,587,703	1,857,481	47,220.27	2.50
Fitzwilliam	31	214		.....	16,025	707,863	826,122	27,598.90	3.20
Gilsum	10	108		.....	‖ 17,800	212,246	318,774	11,121.59	3.50
Harrisville	14	183		.....	61,800	597,185	758,385	19,537.64	2.45
Hinsdale	54	485		.....	2,160,175	952,840	3,366,995	78,344.39	2.25
Jaffrey	77	555		.....	‡ 279,850	1,419,881	2,160,570	71,829.81	3.30
Keene	245	2,750		.....	* 1,316,750	8,899,951	12,909,475	335,439.68	2.60
Marlborough	29	343		.....	66,450	667,912	885,082	28,654.46	3.00
Marlow	14	115		.....	° 24,700	209,948	352,644	10,330.20	2.92
Nelson	9	51		.....	3,500	288,095	321,356	7,673.28	2.30
Richmond	15	98		.....	§ 10,000	539,845	643,320	15,214.81	2.33
Rindge	4	161		.....	17,550	1,003,370	1,209,857	30,248.49	2.43
Roxbury	...	21		.....	.....	165,713	174,438	3,942.63	2.20
Stoddard	10	55	a	4,500	100	269,248	348,290	8,141.52	2.25
Sullivan	5	54	a	700	2,100	172,185	214,577	6,507.88	2.90
Surry	4	63		.....	.....	268,045	310,968	7,573.61	2.33

Swanzey	46	464	.....	109,500	1,301,675	1,609,703	41,124.96	2.40
Troy	33	348	.....	240,350	649,185	1,029,673	33,758.86	3.10
Walpole	56	651	.....	‖ 15,000	2,193,683	2,869,738	82,776.70	2.80
Westmoreland	10	150	e 200	1,000	503,965	628,878	19,017.46	2.90
Winchester	58	650	.....	† 302,350	1,413,815	2,436,131	63,327.28	2.50
Totals	758	8,022	$5,500	$4,649,550	$25,551,663	$37,076,629	$994,488.92	$2.57

*Includes $647,450 taxed for State and County taxes only.
†Includes $40,000 taxed for State and County taxes only.
‡Includes $75,000 taxed for State and County taxes only.
‖Includes $17,300 taxed for State and County taxes only.
°Includes $20,000 taxed for State and County taxes only.
§Includes $10,000 taxed for State and County taxes only.
||Includes $15,000 taxed for State and County taxes only.

TABLE NO. 13—*Continued.*

GRAFTON COUNTY.

TOWNS.	a Portable mills. b Boats.		Wood and lumber, Laws 1911, c. 82.	Municipal bonds and notes.	Stock in national banks in this state.	Soldiers' exemptions.	Money on hand, at interest, or on deposit.	Stock in trade.
Alexandria	a	$7,110	$6,500	.....	.....	$3,650	$1,000	$26,525
Ashland	a-b	3,175	24,475	$4,100	$8.090	9,333	12,941	238,073
Bath	a	1,600	6,120	.....	1,485	1,714	4,150	24,908
Benton	a	575	8,500	.....	.....	900	598	.....
Bethlehem	a	1,586	12,150	.....	5,400	3,300	106	30,750
Bridgewater	a-b	4,350	32,900	.....	1,000	.....	33	.....
Bristol	a-b	5,025	21.157	23,235	28,200	4,400	41,260	157,204
Campton	a	2,930	83,353	.....	1,400	6,550	38,166	255,810
Canaan	a-b	3,200	19,000	.....	200	7,600	8,432	*48.100
Dorchester	a	5,875	29,025	.....	.....	924	809	12,525
Easton	a	1,460	.....	3,354	2,000	1,825	3,289	36,050
Ellsworth	a	1,200	18,375	.....	.....	4	.....	.....
Enfield	b	575	3,975	400	3,400	1,074	4,735	434,700
Franconia	a	650	30,550	.....	4,475	2,000	94,570	18,350
Grafton	a	3,926	42,218	† 20	700	3,204	4,600	17,450
Groton	a	1,600	4,500	.....	.....	1,300	200	2,240
Hanover	a-b	600	9,790	7,600	26,946	8,160	73,842	93,"24
Haverhill	a	2,195	11,380	500	12,150	14,195	42,386	314,913
Hebron	a-b	3,700	7,700	† 900	.....	.....	784	3,000
Holderness	a-b	18,040	31,900	.....	400	1,700	37,804	22,500
Landaff		.....	250	.....	1,200	1,600	.....	59,500

Lebanon	*a*	1,450	22,066	14,520	73,742	14,000	106,411	804,595
Lincoln		.....	2,000	50,898	1,000	.....	1,251,725	323,627
Lisbon		.....	3,770	1,994	2,694	6,000	33,939	222,155
Littleton	*a*	1,500	27,800	9,179	35,789	15,200	8,499	401,822
Livermore		.....	.....	.....	.....	.....	5,000	41,000
Lyman	*a*	3,300	26,200	3,500	.....	2,000	.....	300
Lyme	*a*	2,775	74,150	.....	.....	11,600	13,215	35,070
Monroe		.....	6,002	.....	7,200	4,780	3,050	3,600
Orange	*a*	4,000	39,438	.....	.....	500	773	.....
Orford	*a-b*	2,175	73,125	500	.....	4,500	14,400	10,150
Piermont	*a-b*	2,200	26,622	† 183	.....	690	200	14,800
Plymouth	*a*	5,844	64,430	46,550	21,700	5,000	42,741	153,922
Rumney	*a*	1,700	47,275	.....	1,000	6,520	1,324	91,060
Thornton	*a*	14,400	67,737	.....	.....	1,000	1,200	12,360
Warren	*a*	3,400	.....	.....	600	1,650	10,420	44,610
Waterville	*a*	3,000	66,000	.....	.....	.....	4,773	6,000
Wentworth	*a*	580	15,899	.....	300	3,600	8,902	29,476
Woodstock	*a*	500	7,680	.....	.....	2,400	3,066	11,439
Totals		$116,196	$974,012	$167,433	$241,071	$152,873	$1,879,343	$4,002,308

*Includes $15,000 taxed for State and County taxes only.
†Fur-bearing animals.

TABLE NO. 13—*Continued.*

GRAFTON COUNTY.

TOWNS.	Polls. No. $3	Polls. No. $5	a Aqueducts. b Locks and canals. ; Toll bridges. d Elec. Lt. lines. e Wharves, ferries.	Mills, factories, and machinery.	Improved and unimproved lands and buildings.	Amount of inventory.	Amount of taxes including poll tax.	Property rate percent.
Alexandria	6	141	.....	$5,500	$271,180	$367,333	$11,794.99	$3.00
Ashland	23	347	.....	291,737	833,524	1,464,700	47,714.36	3.25
Bath	14	220	a $1,100	41,900	632,995	860,238	26,560.04	2.95
Benton	2	62	.....	.....	178,294	215,977	4,635.55	2.00
Bethlehem	11	245	a 45,500	.....	1,757,879	1,935,159	54,155.53	2.73
Bridgewater	...	60	.....	.....	289,260	350,049	9,401.27	2.60
Bristol	30	360	a 20,000	138,800	740,360	1,230,493	35,601.37	2.74
Campton	28	374	.....	* 206,848	676,970	1,338,631	24,942.23	1.93
Canaan	31	354	a 13,200	|| 7,800	1,245,868	1,440,950	44,410.23	2.99
Dorchester	8	71	.....	1,180	259,615	330,826	7,160.93	2.05
Easton	3	47	.....	.....	161,690	232,694	5,906.00	2.43
Ellsworth	2	14	.....	.....	112,060	138,265	2,620.10	1.84
Enfield	35	396	.....	165,200	861,385	1,551,915	49,977.56	3.14
Franconia	14	122	a 4,800	4,200	644,365	842,540	24,243.13	2.80
Grafton	10	170	a 2,400	.....	471,282	603,282	21,512.24	3.42
Groton	6	50	.....	8,200	286,550	316,325	7,227.15	2.20
Hanover	68	478	a 4,050	.....	3,028,578	3,348,608	84,099.83	2.43
Haverhill	72	976	.....	105,550	2,285,225	3,042,278	105,265.00	3.29
Hebron	8	60	.....	275	213,830	253,681	6,919.70	2.60
Holderness	14	184	.....	3,700	1,102,832	1,271,800	27,669.80	2.10
Landaff	7	143	.....	2,400	336,435	455,378	12,607.26	2.60

Lebanon	167	1,452	*a*	43,800	‡ 1,131,100	3,379,214	5,748,978	164,655.80	2.74
Lincoln	56	516		.....	608,500	937,953	3,210,645	56,686.83	1.68
Lisbon	36	607	*a*	43,000	124,900	1,570,238	2,194,627	75,741.02	3.31
Littleton	77	1,079	*c*	14,500	¶ 37,000	2,350,188	3,076,496	100,457.86	3.12
Livermore	...	19		.....	1,000	718,675	768,100	7,654.69	1.00
Lyman	5	96		.....	.....	297,745	391,924	9,299.22	2.24
Lyme	13	229	*a*	700	3,700	710,325	990,140	25,962.12	2.50
Monroe	9	95	*c*	5,000	7,000	352,480	470,546	9,065.94	1.82
Orange	4	39		.....	15,665	144,845	220,020	5,798.84	2.54
Orford	12	171		.....	2,500	805,110	1,024,055	28,745.29	2.72
Piermont	6	147		.....	1,000	678,195	827,193	19,364.84	2.25
Plymouth	53	590		.....	° 167,650	§ 1,465,806	2,050,861	63,784.72	3.18
Rumney	19	310		.....	23,000	488,306	711,535	19,395.38	2.50
Thornton	14	170		.....	† 15,700	241,395	395,600	12,320.10	3.00
Warren	13	169	*a*	1,000	18,800	453,161	579,546	18,270.38	3.00
Waterville	...	20		.....	.....	1,144,544	1,231,907	9,192.39	.74
Wentworth	19	140		.....	2,050	282,153	386,012	11,565.34	2.80
Woodstock	9	199	*a*	6,000	2,750	407,088	460,433	16,218.27	3.30
Totals	904	10,922		$205,050	$3,145,605	$32,817,598	$46,329,740	$1,268,603.30	$2.61

†Includes $15,000 taxed for State and County taxes only.
*Includes $150,000 taxed for State and County taxes only.
‡Includes $25,000 taxed for State and County taxes only.
¶Includes $37,000 taxed for State and County taxes only.
°Includes $125,000 taxed for State and County taxes only.
§Includes $20,000 taxed for State and County taxes only.
||Includes $3,800 taxed for State and County taxes only.

TABLE NO. 13—*Continued.*

COOS COUNTY.

TOWNS.	Horses.			Asses and Mules.			Oxen.			Cows.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.
Berlin	538	$70,885	$131.75	..	.....	.....	..	.....	.....	422	$24,290	$57.55
Carroll	137	18,925	138.13	13	$1,550	$119.23	..	.....	.....	234	18,870	80.64
Clarksville	186	23,127	124.33	..	.....	.....	..	.....	.....	453	36,916	81.49
Colebrook	632	78,085	123.55	10	1,500	150.00	..	.....	.....	1,453	104,085	71.63
Columbia	292	33,325	114.12	..	.....	.....	..	.....	.....	894	70,210	78.53
Dalton	212	24,205	114.17	2	200	100.00	3	$200	$66.66	559	38,605	69.15
Dummer	110	16,347	148.60	..	.....	.....	..	.....	.....	247	16,218	65.65
Errol	99	11,345	114.59	1	50	50.00	..	.....	.....	85	3,940	46.35
Gorham	129	16,750	129.84	..	.....	.....	..	.....	.....	189	14,320	75.77
Jefferson	338	46,650	136.01	1	90	90.00	..	.....	.....	1,352	113,610	84.03
Lancaster	605	78,555	129.84	..	.....	.....	6	745	124.16	1,784	144,653	81.08
Milan	259	34,490	133.16	..	.....	.....	..	.....	.....	495	38,625	78.03
Northumberland	325	47,285	145.49	1	75	75.00	..	.....	.....	645	43,205	66.98
Pittsburg	267	38,630	144.68	2	300	150.00	..	.....	.....	652	55,475	85.08
Randolph	33	4,050	122.72	..	.....	.....	..	.....	.....	31	2,470	79.67
Shelburne	142	23,600	166.19	..	.....	.....	..	.....	.....	111	7,170	64.59

Stark	175	26,614	152.08	4	400	100.00	8	940	117.50	202	15,442	76.44
Stewartstown	309	32,020	103.62	..	.....	.....	..	.....	.....	877	47,870	54.58
Stratford	249	33,295	133.71	2	300	150.00	2	200	100.00	595	43,615	73.30
Wentworth's Location	10	1,250	125.00	..	.....	.....	..	.....	.....	11	660	66.00
Whitefield	295	46,215	156.66	..	.....	.....	16	2,400	150.00	883	73,770	83.54
Totals	5,342	$705,648	$132.09	36	$4,465	$124.02	35	$4,485	$128.14	12,174	$914,019	$75.07

TABLE NO. 13—*Continued.*

COOS COUNTY.

TOWNS.	Other Neat Stock.			Sheep.			Hogs.			Fowls.		Vehicles.	
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	No.	Val.
Berlin	14	$375	$26.78	23	$230	$10.00	28	$520	$18.57	...	.....	...	$11,100
Carroll	7	390	55.71	....	.....	.....	28	730	26.07	...	.....	92	4,600
Clarksville	12	728	60.66	161	2,564	15.92	7	140	20.00	...	.....	...	.....
Colebrook	226	15,230	67.38	509	7,511	14.75	36	1,024	28.44	...	$50	...	875
Columbia	184	10,995	59.75	89	1,360	15.28	42	915	21.78	...	75	...	.....
Dalton	104	4,980	47.88	102	1,110	10.88	7	100	14.28	36	54	...	.....
Dummer	31	1,139	36.74	70	728	10.40	17	662	38.94	...	.....	45	2,500
Errol	17	850	50.00	98	944	9.63	3	50	16.66	...	.....	4	1,900
Gorham	18	950	52.77	12	150	12.50	...	.....	.....	...	.....	17	600
Jefferson	144	8,480	58.88	110	1,290	11.72	20	290	14.50	...	100	...	.....
Lancaster	281	17,375	61.83	193	2,508	12.99	39	921	23.61	...	510	...	3,551
Milan	89	3,560	40.00	185	1,696	9.16	23	590	25.65	70	106	19	1,900
Northumberland	135	7,045	52.18	91	910	10.00	75	1,160	15.46	...	.....	...	1,900
Pittsburg	77	5,065	65.77	336	5,250	15.62	29	900	31.03	...	.....	...	.....
Randolph	5	160	32.00	23	230	10.00	...	.....	.....	66	66	...	600

Shelburne	21	880	41.90	18	270	15.00	7	115	16.42	...	.....	...	.....
Stark	35	2,046	58.45	44	542	12.31	27	684	25.33	140	208	...	.....
Stewartstown	80	3,670	45.87	161	1,978	12.28	18	330	18.33	...	.....	...	.....
Stratford	49	2,785	56.83	43	440	10.23	65	1,415	21.76	...	.....	...	.....
Wentworth's Location	1	50	50.00	4	40	10.00	...	.....	.....	...	.....	...	.....
Whitefield	75	4,250	56.66	53	830	15.66	21	405	19.28	35	50*	30	3,000
Totals	1,605	$91,003	$56.69	2,325	$30,581	$13.15	492	$10,951	$22.25	347	$1,219	207	$32,526

*Fur-bearing animals.

TABLE NO. 13—*Continued.*

COOS COUNTY.

TOWNS.	a b	Portable mills. Boats.	Wood and lumber, Laws 1911, c. 82.	Municipal bonds and notes.	Stock in national banks in this state.	Soldiers' exemptions.	Money on hand at interest or on deposit.	Stock in trade.
Berlin		.....	.....	.....	$45,815	$5,825	$57,460	$2,683,225
Carroll	a	$1,000	$2,040	.....	.....	1,050	3,299	17,468
Clarksville		.....	161,738	.....	.....	.....	.....	.....
Colebrook		.....	17,940	$1,100	48,945	9,040	50,645	128,808
Columbia		.....	47,792	.....	.....	450	.....	11,045
Dalton		.....	11,590	.....	.....	.....	462	1,000
Dummer	a	4,900	140,740	.....	.....	200	1,300	1,950
Errol	a-b	8,050	92,260	.....	.....	.....	2,542	9,300
Gorham		.....	900	.....	36,400	5,200	15,020	475,100
Jefferson		.....	3,690	300	.....	1,000	1,380	12,900
Lancaster	a	600	340,538	10,918	56,901	16,900	84,484	382,586
Milan		.....	108,586	1,000	20,500	4,170	48,740	28,650
Northumberland	a-b	1,650	6,050	10,000	6,250	9,100	1,890	301,445
Pittsburg	b	3,000	738,214	.....	.....	42	5,997	55,583
Randolph		.....	3,360	.....	200	.....	280	100
Shelburne	a	300	1,585	.....	1,000	697	.....	1,500

Stark		.....	.....	2,500	1,900	300	3,476	35,736
Stewartstown		.....	9,186	100	440	4,500	4,500	32,100
Stratford	*a*	200	160,632	.....	8,550	2,000	375	47,460
Wentworth's Location.	*a-b*	600	.....	.....	.....	.....	.....	700
Whitefield		.....	.....	.....	.....	9,300	10,049	113,900
Totals		$20,300	$1,846,841	$25,918	$226,901	$69,774	$291,899	$4,340,556

TABLE NO. 13—*Continued.*

COOS COUNTY.

TOWNS.	Polls. No. $3.	Polls. No. $5.	a Aqueducts. b Locks and canals. c Toll bridges. d Elec. Lt. lines. e Wharves, ferries.	Mills, factories, and machinery.	Improved and unimproved lands and buildings.	Amount of inventory.	Amount of taxes including poll tax.	Property rate percent.
Berlin	595	3,847	.....	$5,413,000	$6,167,189	$14,474,089	$491,430.53	$3.25
Carroll	17	127	d $5,000	.....	1,628,025	1,701,897	30,469.20	1.75
Clarksville	7	93	.....	.....	523,864	749,077	13,220.30	1.70
Colebrook	60	510	a 51,000	4,100	1,303,865	1,814,763	60,553.18	3.18
Columbia	7	147	.....	3,500	497,250	676,467	22,402.95	3.20
Dalton	9	123	e 1,300	.....	277,465	361,271	12,186.67	3.20
Dummer	3	81	e 11,500	.....	283,810	481,794	12,458.85	2.50
Errol	6	77	a 48,500	.....	440,620	620,351	18,083.12	2.85
Gorham	125	630	a 7,000	* 1,150,000	2,369,820	4,087,010	125,685.30	3.70
Jefferson	13	263	a 700	.....	861,560	1,051,040	33,936.24	3.10
Lancaster	93	769	a 37,500	105,000	1,829,387	3,096,732	79,535.00	2.43
Milan	12	189	.....	300	560,330	849,073	22,002.07	2.47
Northumberland	69	898	.....	‡ 1,011,600	952,725	2,393,190	68,559.05	2.78
Pittsburg	14	170	.....	.....	2,035,859	2,944,273	66,877.56	2.24

Randolph	1	31	.....	.....	312,650	324,166	8,586.32	2.60
Shelburne	3	46	.....	2,500	508,430	547,350	11,459.67	2.05
Stark	6	124	.....	5,840	422,482	518,810	11,014.20	2.00
Stewartstown	10	252	*a* 3,600	.....	641,642	777,436	24,994.84	3.04
Stratford	30	229	.....	18,400	1,118,714	1,436,381	31,399.11	2.10
Wentworth's Location	1	10	.....	.....	351,700	355,000	6,265.50	1.75
Whitefield	44	411	*a* 500	† 26,200	1,106,090	1,367,659	41,938.55	2.87
Totals	1,125	9,027	$166,600	$7,740,440	$24,193,477	$40,647,829	$1,193,058.21	$2.81

*Includes $15,000 taxed for State and County taxes only.
†Includes $6,900 taxed for State and County taxes only.
‡Includes $119,000 taxed for State and County taxes only.

TABLE NO. 13—*Continued.*

UNINCORPORATED PLACES IN COOS COUNTY.

	No. of Acres.	Valuation.	Taxes.
Bean's Grant	3,300	$50,000	$220.13
Cambridge	30,710	770,000	3,852.90
Chandler's Purchase	10,000	150,000	743.04
Crawford's Purchase	6,424	95,000	467.72
Cutts' Grant	7,453	60,000	275.20
Dixville	34,116	1,250,000	6,109.74
Dix's Grant	13,105	275,625	1,293.44
Erving's Grant	2,388	45,000	165.12
Gilmanton and Atkinson Academy Grant	12,194	250,000	1,238.28
Green's Grant	1,090	35,000	165.12
Millsfield	27,157	340,000	1,651.20
Odell	29,926	270,500	1,293.44
Sargent's Purchase	57	25,000	110.07
Second College Grant	26,225	312,500	1,513.35
Success	34,732	537,500	2,586.98
Totals	238,877	$4,466,125	$21,685.73

TABLE NO. 13—*Continued.*

SUMMARY.

COUNTIES.	Horses.			Asses and Mules.			Oxen.			Cows.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.
Rockingham	5,972	$683,933	$114.52	39	$3,885	$99.61	161	$18,586	$115.44	10,988	$837,782	$76.24
Strafford	3,030	381,624	125.94	12	705	58.75	123	16,050	130.48	4,616	364,511	78.96
Belknap	2,881	345,556	119.94	20	1,556	77.80	167	21,905	131.16	4,827	336,428	69.69
Carroll	3,388	461,630	136.31	11	1,060	96.36	417	51,720	124.03	4,337	287,516	66.24
Merrimack	5,921	679,648	114.78	57	5,295	92.37	481	62,454	129.84	10,440	761,954	72.98
Hillsborough	7,402	897,654	121.27	27	2,630	97.40	109	14,452	132.58	12,042	967,690	80.35
Cheshire	4,550	526,484	115.71	43	4,225	98.25	133	18,368	138.10	6,783	551,896	81.36
Sullivan	3,489	432,421	123.93	49	4,700	95.91	344	45,036	130.91	6,173	457,520	74.11
Grafton	8,454	1,079,286	127.66	54	7,490	138.70	389	50,855	130.73	17,815	1,273,330	71.47
Coös	5,342	705,648	132.09	36	4,465	124.02	35	4,485	128.14	12,174	914,019	75.07
Totals	50,429	$6,193,884	$122.82	348	$36,011	$103.48	2,359	$303,911	$128.83	90,195	$6,752,646	$74.86

TABLE NO. 13—*Continued.*

SUMMARY.

COUNTIES.	Other Neat Stock.			Sheep.			Hogs.			Fowls.		Vehicles.	
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	No.	Val.
Rockingham	1,810	$89,466	$49.42	1,446	$15,397	$10.64	901	$20,422	$22.66	42,044	$68,182	280	$39,195
Strafford	1,026	54,655	53.27	709	7,067	9.96	243	6,892	28.36	15,607	23,018	260	25,696
Belknap	1,599	86,068	53.82	1,848	17,907	9.68	204	6,240	30.58	7,902	13,141	188	21,155
Carroll	1,135	69,721	61.43	893	8,299	9.29	259	7,729	29.91	5,143	9,732	52	8,250
Merrimack	3,467	175,299	50.56	3,428	33,122	9.66	553	14,096	25.49	36,748	59,916	248	31,175
Hillsborough	2,536	141,913	55.95	1,671	17,474	10.45	1,150	30,567	26.58	57,064	107,855	271	131,830
Cheshire	1,665	102,971	61.84	1,412	14,598	10.33	326	8,224	25.22	11,610	22,200	12	32,015
Sullivan	2,287	124,229	54.31	2,035	19,672	9.66	207	5,691	27.49	7,110	8,270	158	13,810
Grafton	4,873	246,479	50.58	3,612	36,548	10.11	707	16,779	23.73	10,745	22,455	188	47,902
Coös	1,605	91,003	56.69	2,325	30,581	13.15	492	10,951	22.25	347	1,219	207	32,526
Totals	22,003	$1,181,804	$53.71	19,379	$200,665	$10.35	5,042	$127,591	$25.30	194,320	$335,988	1,864	$383,554

TABLE NO. 13—*Continued.*

SUMMARY.

COUNTIES.	Portable mills. Boats.	Wood and lumber, Laws 1911, c. 82.	Municipal bonds and notes.	Stock in national banks in this state.	Soldiers' exemptions.	Money on hand at interest or on deposit.	Stock in trade.
Rockingham	$89,680	$835,376	$226,340	$170,569	$245,820	$606,933	$6,779,133
Strafford	24,275	383,662	114,540	235,619	102,734	320,957	8,034,478
Belknap	153,615	366,553	56,212	112,432	92,500	480,032	2,433,404
Carroll	112,680	637,897	92,851	40,655	80,833	477,435	1,060,234
Merrimack	123,785	1,235,754	268,077	310,579	186,205	781,134	5,105,068
Hillsborough	33,695	633,988	355,798	425,860	210,064	1,857,082	31,747,811
Cheshire	57,296	637,960	196,424	576,178	134,230	572,679	3,548,398
Sullivan	93,123	252,051	153,490	192,926	81,710	337,047	2,487,235
Grafton	116,196	974,012	167,433	241,071	152,873	1,879,343	4,002,308
Coös	20,300	1,846,841	25,918	226,901	69,774	291,899	4,340,556
Totals	$824,645	$7,804,094	$1,657,083	$2,532,790	$1,356,743	$7,604,541	$69,538,625

TABLE NO. 13—*Continued.*

COOS COUNTY.

TOWNS.	a b	Portable mills. Boats.	Wood and lumber, Laws 1911, c. 82.	Municipal bonds and notes.	Stock in national banks in this state.	Soldiers' exemptions.	Money on hand at interest or on deposit.	Stock in trade.
Berlin		.....	.....	.....	$45,815	$5,825	$57,460	$2,683,225
Carroll	a	$1,000	$2,040	.....	.....	1,050	3,299	17,468
Clarksville		.....	161,738	.....	.....	.....	.....	.....
Colebrook		.....	17,940	$1,100	48,945	9,040	50,645	128,808
Columbia		.....	47,792	.....	.....	450	.....	11,045
Dalton		.....	11,590	.....	.....	.....	462	1,000
Dummer	a	4,900	140,740	.....	.....	200	1,300	1,950
Errol	a-b	8,050	92,260	.....	.....	.....	2,542	9,300
Gorham		.....	900	.....	36,400	5,200	15,020	475,100
Jefferson		.....	3,690	300	.....	1,000	1,380	12,900
Lancaster	a	600	340,538	10,918	56,901	16,900	84,484	382,586
Milan		.....	108,586	1,000	20,500	4,170	48,740	28,650
Northumberland	a-b	1,650	6,050	10,000	6,250	9,100	1,890	301,445
Pittsburg	b	3,000	738,214	.....	.....	42	5,997	55,583
Randolph		.....	3,360	.....	200	.....	280	100
Shelburne	a	300	1,585	.....	1,000	697	.....	1,500

Stark		.....	.....	2,500	1,900	300	3,476	35,736
Stewartstown		.....	9,186	100	440	4,500	4,500	32,100
Stratford	*a*	200	160,632	.....	8,550	2,000	375	47,460
Wentworth's Location.	*a-b*	600	.....	.....	.....	.....	.....	700
Whitefield		.....	.....	.....	.....	9,300	10,049	113,900
Totals		$20,300	$1,846,841	$25,918	$226,901	$69,774	$291,899	$4,340,556

TABLE NO. 13—*Continued.*

COOS COUNTY.

TOWNS.	Polls. No. $3.	Polls. No. $5.	a Aqueducts. b Locks and canals. c Toll bridges. d Elec. Lt. lines. e Wharves, ferries.	Mills, factories, and machinery.	Improved and unimproved lands and buildings.	Amount of inventory.	Amount of taxes including poll tax.	Property rate percent.
Berlin	595	3,847	.....	$5,413,000	$6,167,189	$14,474,089	$491,430.53	$3.25
Carroll	17	127	*d* $5,000	.....	1,628,025	1,701,897	30,469.20	1.75
Clarksville	7	93	.....	.....	523,864	749,077	13,220.30	1.70
Colebrook	60	510	*a* 51,000	4,100	1,303,865	1,814,763	60,553.18	3.18
Columbia	7	147	.....	3,500	497,250	676,467	22,402.95	3.20
Dalton	9	123	*e* 1,300	.....	277,465	361,271	12,186.67	3.20
Dummer	3	81	*c* 11,500	.....	283,810	481,794	12,458.85	2.50
Errol	6	77	*a* 48,500	.....	440,620	620,351	18,083.12	2.85
Gorham	125	630	*a* 7,000	* 1,150,000	2,369,820	4,087,010	125,685.30	3.70
Jefferson	13	263	*a* 700	.....	861,560	1,051,040	33,936.24	3.10
Lancaster	93	769	*a* 37,500	105,000	1,829,387	3,096,732	79,535.00	2.43
Milan	12	189	.....	300	560,330	849,073	22,002.07	2.47
Northumberland	69	898	.....	‡ 1,011,600	952,725	2,393,190	68,559.05	2.78
Pittsburg	14	170	.....	.....	2,035,859	2,944,273	66,877.56	2.24

Randolph	1	31	.....	.....	312,650	324,166	8,586.32	2.60
Shelburne	3	46	.....	2,500	508,430	547,350	11,459.67	2.05
Stark	6	124	.....	5,840	422,482	518,810	11,014.20	2.00
Stewartstown	10	252	*a* 3,600	.....	641,642	777,436	24,994.84	3.04
Stratford	30	229	.....	18,400	1,118,714	1,436,381	31,399.11	2.10
Wentworth's Location	1	10	.....	.....	351,700	355,000	6,265.50	1.75
Whitefield	44	411	*a* 500	† 26,200	1,106,090	1,367,659	41,938.55	2.87
Totals	1,125	9,027	$166,600	$7,740,440	$24,193,477	$40,647,829	$1,193,058.21	$2.81

*Includes $15,000 taxed for State and County taxes only.
†Includes $6,900 taxed for State and County taxes only.
‡Includes $119,000 taxed for State and County taxes only.

TABLE NO. 13—*Continued.*

UNINCORPORATED PLACES IN COOS COUNTY.

	No. of Acres.	Valuation.	Taxes.
Bean's Grant	3,300	$50,000	$220.13
Cambridge	30,710	770,000	3,852.90
Chandler's Purchase	10,000	150,000	743.04
Crawford's Purchase	6,424	95,000	467.72
Cutts' Grant	7,453	60,000	275.20
Dixville	34,116	1,250,000	6,109.74
Dix's Grant	13,105	275,625	1,293.44
Erving's Grant	2,388	45,000	165.12
Gilmanton and Atkinson Academy Grant	12,194	250,000	1,238.28
Green's Grant	1,090	35,000	165.12
Millsfield	27,157	340,000	1,651.20
Odell	29,926	270,500	1,293.44
Sargent's Purchase	57	25,000	110.07
Second College Grant	26,225	312,500	1,513.35
Success	34,732	537,500	2,586.98
Totals	238,877	$4,466,125	$21,685.73

TABLE NO. 13—*Continued.*

SUMMARY.

COUNTIES.	Horses.			Asses and Mules.			Oxen.			Cows.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.
Rockingham	5,972	$683,933	$114.52	39	$3,885	$99.61	161	$18,586	$115.44	10,988	$837,782	$76.24
Strafford	3,030	381,624	125.94	12	705	58.75	123	16,050	130.48	4,616	364,511	78.96
Belknap	2,881	345,556	119.94	20	1,556	77.80	167	21,905	131.16	4,827	336,428	69.69
Carroll	3,388	461,630	136.31	11	1,060	96.36	417	51,720	124.03	4,337	287,516	66.24
Merrimack	5,921	679,648	114.78	57	5,295	92.37	481	62,454	129.84	10,440	761,954	72.98
Hillsborough	7,402	897,654	121.27	27	2,630	97.40	109	14,452	132.58	12,042	967,690	80.35
Cheshire	4,550	526,484	115.71	43	4,225	98.25	133	18,368	138.10	6,783	551,896	81.36
Sullivan	3,489	432,421	123.93	49	4,700	95.91	344	45,036	130.91	6,173	457,520	74.11
Grafton	8,454	1,079,286	127.66	54	7,490	138.70	389	50,855	130.73	17,815	1,273,330	71.47
Coös	5,342	705,648	132.09	36	4,465	124.02	35	4,485	128.14	12,174	914,019	75.07
Totals	50,429	$6,193,884	$122.82	348	$36,011	$103.48	2,359	$303,911	$128.83	90,195	$6,752,646	$74.86

TABLE NO. 13—*Continued.*

SUMMARY.

COUNTIES.	Other Neat Stock.			Sheep.			Hogs.			Fowls.		Vehicles.	
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	No.	Val.
Rockingham	1,810	$89,466	$49.42	1,446	$15,397	$10.64	901	$20,422	$22.66	42,044	$68,182	280	$39,195
Strafford	1,026	54,655	53.27	709	7,067	9.96	243	6,892	28.36	15,607	23,018	260	25,696
Belknap	1,599	86,068	53.82	1,848	17,907	9.68	204	6,240	30.58	7,902	13,141	188	21,155
Carroll	1,135	69,721	61.43	893	8,299	9.29	259	7,729	29.91	5,143	9,732	52	8,250
Merrimack	3,467	175,299	50.56	3,428	33,122	9.66	553	14,096	25.49	36,748	59,916	248	31,175
Hillsborough	2,536	141,913	55.95	1,671	17,474	10.45	1,150	30,567	26.58	57,064	107,855	271	131,830
Cheshire	1,665	102,971	61.84	1,412	14,598	10.33	326	8,224	25.22	11,610	22,200	12	32,015
Sullivan	2,287	124,229	54.31	2,035	19,672	9.66	207	5,691	27.49	7,110	8,270	158	13,810
Grafton	4,873	246,479	50.58	3,612	36,548	10.11	707	16,779	23.73	10,745	22,455	188	47,902
Coös	1,605	91,003	56.69	2,325	30,581	13.15	492	10,951	22.25	347	1,219	207	32,526
Totals	22,003	$1,181,804	$53.71	19,379	$200,665	$10.35	5,042	$127,591	$25.30	194,320	$335,988	1,864	$383,554

TABLE NO. 13—*Continued.*

SUMMARY.

COUNTIES.	Portable mills. Boats.	Wood and lumber, Laws 1911, c. 82.	Municipal bonds and notes.	Stock in national banks in this state.	Soldiers' exemptions.	Money on hand at interest or on deposit.	Stock in trade.
Rockingham	$89,680	$835,376	$226,340	$170,569	$245,820	$606,933	$6,779,133
Strafford	24,275	383,662	114,540	235,619	102,734	320,957	8,034,478
Belknap	153,615	366,553	56,212	112,432	92,500	480,032	2,433,404
Carroll	112,680	637,897	92,851	40,655	80,833	477,435	1,060,234
Merrimack	123,785	1,235,754	268,077	310,579	186,205	781,134	5,105,068
Hillsborough	33,695	633,988	355,796	425,860	210,064	1,857,082	31,747,811
Cheshire	57,296	637,960	196,424	576,178	134,230	572,679	3,548,398
Sullivan	93,123	252,051	153,490	192,926	81,710	337,047	2,487,235
Grafton	116,196	974,012	167,433	241,071	152,873	1,879,343	4,002,308
Coös	20,300	1,846,841	25,918	226,901	69,774	291,899	4,340,556
Totals	$824,645	$7,804,094	$1,657,083	$2,532,790	$1,356,743	$7,604,541	$69,538,625

TABLE No. 13—*Concluded.*

SUMMARY.

COUNTIES.	Polls. No. $3.	Polls. No. $5.	Aqueducts. Locks and canals. Toll bridges. Elec. Lt. lines. Wharves, ferries.	Mills, factories, and machinery.	Improved and unimproved lands and buildings.	Amount of inventory.	Amount of taxes including poll tax.	Property rate percent.
Rockingham	1,228	13,774	$146,304	$2,823,399	$42,977,503	$56,432,085	$1,500,527.73	$2.53
Strafford	839	9,721	11,350	5,564,527	22,096,199	37,665,825	1,002,605.64	2.53
Belknap	581	5,673	97,950	2,427,175	16,504,347	23,481,676	635,206.87	2.57
Carroll	320	4,212	49,900	246,584	13,226,482	16,850,375	410,538.95	2.31
Merrimack	1,339	13,028	135,975	4,853,627	36,572,486	51,209,444	1,418,615.02	2.63
Hillsborough	3,690	35,152	58,750	41,819,492	95,927,647	175,172,188	3,647,673.89	1.97
Cheshire	758	8,022	5,500	4,649,550	25,551,663	37,076,629	994,488.92	2.57
Sullivan	589	5,638	183,400	3,240,553	14,073,493	22,124,667	643,637.58	2.77
Grafton	904	10,922	205,050	3,145,605	32,817,598	46,329,740	1,268,603.30	2.61
Coös	1,125	9,027	166,600	7,740,440	24,193,477	40,647,829	1,193,058.21	2.81
Totals	11,373	115,169	$1,060,779	$76,510,952	$323,940,895	$506,990,458	$12,714,956.11	$2.387
Unincorporated places	.....	.....	.....	.....	.....	4,466,125	21,685.73	.48
						$511,456,583	$12,736,641.84	....
Poll taxes	.....	.....	.....	.....	.....	.....	609,964.00	....
							$12,126,677.84	$2.37

TABLE 14

EQUALIZED VALUATION UPON WHICH THE APPORTIONMENT OF STATE AND COUNTY TAXES IS MADE.

TABLE No. 14.

Equalized Valuation upon which the apportionment of State and County Taxes is made, and the sum to be paid by each town on each $1,000 of the State Tax, 1921.

ROCKINGHAM COUNTY.

TOWNS.	Amount of inventory (not including exemptions).	Exempt from local taxes.	Insurance stock.	Deposits in Savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1921.	Proportion to each $1,000 of tax.	
							1919.	1921.
Atkinson	$434,727	.....	$1,400	$23,340	$4,546	$464,013	$0.82	$0.76
Auburn	623,590	.....	.....	213,636	3,309	840,535	1.55	1.38
Brentwood	423,885	.....	100	81,003	2,419	507,407	.91	.83
Candia	538,398	$5,000	1,100	255,695	6,422	806,615	1.44	1.32
Chester	564,199	.....	.....	232,941	6,079	803,219	1.52	1.31
Danville	312,395	.....	.....	50,693	2,137	365,225	.70	.60
Deerfield	671,990	3,000	.....	167,468	941	843,399	1.55	1.38
Derry	3,833,122	422,000	3,750	642,881	47,373	4,949,126	8.74	8.10
East Kingston	324,377	.....	2,000	15,945	6,386	348,708	.61	.57
Epping	851,892	.....	3,000	226,676	28,124	1,109,692	2.02	1.81
Exeter	4,567,200	.....	36,575	780,173	185,160	5,569,108	10.98	9.12
Freemont	495,182	.....	250	122,248	7,506	625,186	1.12	1.02
Greenland	551,695	2,500	.....	90,346	16,727	661,268	1.14	1.08
Hampstead	754,954	.....	.....	51,310	12,188	818,452	1.27	1.34
Hampton	2,698,019	4,200	500	153,665	25,085	2,881,469	4.86	4.72
Hampton Falls	539,535	.....	17,775	50,566	4,486	612,362	1.16	1.00
Kensington	295,723	.....	.....	31,661	908	328,292	.64	.54
Kingston	667,176	.....	2,200	57,183	7,288	733,847	1.29	1.20
Londonderry	995,893	.....	1,400	334,372	11,336	1,343,001	2.52	2.20

Newcastle	509,436	.....	275	88,300	1,284	599,295	1.04	.98
Newfields	222,092	.....	7,600	71,983	38,301	339,976	.59	.55
Newington	627,744	.....	.....	83,324	4,691	715,759	.89	1.17
Newmarket	2,878,044	.....	1,800	164,069	16,849	3,060,762	6.04	5.01
Newton	584,415	.....	1,625	7,725	13,573	607,338	1.12	.99
North Hampton	1,398,523	.....	10,600	136,704	3,786	1,549,613	2.93	2.54
Northwood	675,968	.....	1,000	235,953	429	913,350	1.60	1.50
Nottingham	706,235	.....	.....	74,607	.....	780,842	1.45	1.28
Plaistow	1,030,635	.....	1,200	10,263	36,985	1,079,083	1.61	1.77
Portsmouth	16,552,991	3,560,000	118,275	2,807,234	374,022	23,412,462	29.55	38.33
Raymond	786,315	.....	5,100	342,496	9,839	1,143,750	2.09	1.87
Rye	1,704,316	.....	3,000	333,158	4,851	2,045,325	3.42	3.35
Salem	2,175,484	.....	1,000	32,898	46,416	2,255,798	4.04	3.69
Sandown	229,734	.....	.....	34,602	3,851	268,187	.50	.44
Seabrook	568,533	15,000	.....	8,167	6,117	597,817	.98	.98
South Hampton	245,263	.....	.....	6,936	39	252,238	.48	.41
Stratham	504,048	.....	2,900	88,880	5,147	600,975	1.11	.98
Windham	876,717	.....	100	81,255	12,512	970,584	1.66	1.59
Totals	$52,420,385	$4,011,700	$224,525	$8,190,356	$957,112	$65,804,078	$105.94	$107.71

TABLE No. 14.

Equalized Valuation upon which the apportionment of State and County Taxes is made, and the sum to be paid by each town on each $1,000 of the State Tax, 1921.

ROCKINGHAM COUNTY.

TOWNS.	Amount of inventory (not including exemptions).	Exempt from local taxes.	Insurance stock.	Deposits in Savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1921.	Proportion to each $1,000 of tax.	
							1919.	1921.
Atkinson	$434,727	.....	$1,400	$23,340	$4,546	$464,013	$0.82	$0.76
Auburn	623,590	.....	.....	213,636	3,309	840,535	1.55	1.38
Brentwood	423,885	.....	100	81,003	2,419	507,407	.91	.83
Candia	538,398	$5,000	1,100	255,695	6,422	806,615	1.44	1.32
Chester	564,199	.....	.....	232,941	6,079	803,219	1.52	1.31
Danville	312,395	.....	.....	50,693	2,137	365,225	.70	.60
Deerfield	671,990	3,000	.....	167,468	941	843,399	1.55	1.38
Derry	3,833,122	422,000	3,750	642,881	47,373	4,949,126	8.74	8.10
East Kingston	324,377	.....	2,000	15,945	6,386	348,708	.61	.57
Epping	851,892	.....	3,000	226,676	28,124	1,109,692	2.02	1.81
Exeter	4,567,200	.....	36,575	780,173	185,160	5,569,108	10.98	9.12
Freemont	495,182	.....	250	122,248	7,506	625,186	1.12	1.02
Greenland	551,695	2,500	.....	90,346	16,727	661,268	1.14	1.08
Hampstead	754,954	.....	.....	51,310	12,188	818,452	1.27	1.34
Hampton	2,698,019	4,200	500	153,665	25,085	2,881,469	4.86	4.72
Hampton Falls	539,535	.....	17,775	50,566	4,486	612,362	1.16	1.00
Kensington	295,723	.....	.....	31,661	908	328,292	.64	.54
Kingston	667,176	.....	2,200	57,183	7,288	733,847	1.29	1.20
Londonderry	995,893	.....	1,400	334,372	11,336	1,343,001	2.52	2.20

Newcastle	509,436	.....	275	88,300	1,284	599,295	1.04	.98
Newfields	222,092	.....	7,600	71,983	38,301	339,976	.59	.55
Newington	627,744	.....	.....	83,324	4,691	715,759	.89	1.17
Newmarket	2,878,044	.....	1,800	164,069	16,849	3,060,762	6.04	5.01
Newton	584,415	.....	1,625	7,725	13,573	607,338	1.12	.99
North Hampton	1,398,523	.....	10,600	136,704	3,786	1,549,613	2.93	2.54
Northwood	675,968	.....	1,000	235,953	429	913,350	1.60	1.50
Nottingham	706,235	.....	.....	74,607	.....	780,842	1.45	1.28
Plaistow	1,030,635	.....	1,200	10,263	36,985	1,079,083	1.61	1.77
Portsmouth	16,552,931	3,560,000	118,275	2,807,234	374,022	23,412,462	29.55	38.33
Raymond	786,315	.....	5,100	342,496	9,839	1,143,750	2.09	1.87
Rye	1,704,316	.....	3,000	333,158	4,851	2,045,325	3.42	3.35
Salem	2,175,484	.....	1,000	32,898	46,416	2,255,798	4.04	3.69
Sandown	229,734	.....	.....	34,602	3,851	268,187	.50	.44
Seabrook	568,533	15,000	.....	8,167	6,117	597,817	.98	.98
South Hampton	245,263	.....	.....	6,936	39	252,238	.48	.41
Stratham	504,048	.....	2,900	88,880	5,147	600,975	1.11	.98
Windham	876,717	.....	100	81,255	12,512	970,584	1.66	1.59
Totals	$52,420,385	$4,011,700	$224,525	$8,190,356	$957,112	$65,804,078	$105.94	$107.71

TABLE No. 14—*Continued.*

STRAFFORD COUNTY.

TOWNS.	Amount of inventory (not including exemptions).	Exempt from local taxes.	Insurance stock.	Deposits in Savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1921.	Proportion to each $1,000 of tax.	
							1919.	1921.
Barrington	$743,047	.....	$1,025	$138,917	$10,404	$893,393	$1.45	$1.46
Dover	13,801,307	$216,825	16,050	3,475,158	409,861	17,919,201	28.73	29.33
Durham	879,918	.....	.....	145,937	31,377	1,057,232	1.82	1.73
Farmington	1,588,585	112,000	6,150	641,657	23,496	2,371,888	4.12	3.88
Lee	535,923	.....	.....	93,988	15,273	645,184	1.01	1.06
Madbury	271,545	.....	.....	96,709	17,188	385,442	.67	.63
Middleton	160,793	.....	.....	15,074	.....	175,867	.25	.29
Milton	1,726,069	346,058	900	452,305	4,411	2,529,743	4.48	4.14
New Durham	441,974	.....	250	54,012	2,805	499,041	.81	.82
Rochester	7,939,712	326,950	179,200	2,320,427	162,750	10,929,039	17.39	17.89
Rollinsford	1,805,866	.....	775	279,861	34,746	2,121,248	3.34	3.47
Somersworth	6,044,860	.....	1,200	1,231,243	94,018	7,371,321	12.03	12.06
Strafford	724,393	.....	.....	158,015	.....	882,408	1.41	1.44
Totals	$36,663,992	$1,001,833	$205,550	$9,103,303	$806,329	$47,781,007	$77.51	$78.20

TABLE No. 14—*Continued.*

BELKNAP COUNTY.

TOWNS.	Amount of inventory (not including exemptions).	Exempt from local taxes.	Insurance stock.	Deposits in Savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1921.	Proportion to each $1,000 of tax.	
							1919.	1921.
Alton	$1,444,267	.....	$5,500	$214,594	$48,450	$1,712,811	$3.01	$2.80
Barnstead	713,845	.....	6,400	301,580	17,912	1,039,737	1.87	1.70
Belmont	968,654	.....	2,300	215,921	9,651	1,196,526	2.04	1.95
Center Harbor	790,483	.....	250	170,140	.....	960,873	1.75	1.57
Gilford	1,044,782	.....	.....	125,530	12,769	1,183,081	2.03	1.93
Gilmanton	703,055	.....	.....	171,004	262	874,321	1.69	1.43
Laconia	11,935,042	$301,000	28,675	2,656,661	223,327	15,144,705	24.91	24.79
Meredith	1,745,864	.....	10,600	359,029	21,440	2,136,933	3.90	3.50
New Hampton	655,007	.....	.....	127,327	4,720	787,054	1.40	1.29
Sanbornton	892,900	.....	.....	183,725	3,201	1,079,826	1.88	1.77
Tilton	2,181,777	105,000	9,375	734,020	274,214	3,304,386	5.53	5.41
Totals	$23,075,676	$406,000	$63,100	$5,259,531	$615,946	$29,420,253	$50.01	$48.14

TABLE No. 14—*Continued.*

CARROLL COUNTY.

TOWNS.	Amount of inventory (not including exemptions).	Exempt from local taxes.	Insurance stock.	Deposits in Savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1921.	Proportion to each $1,000 of tax.	
							1919.	1921.
Albany	$317,295	.....	.....	$4,178	.....	$321,473	$0.46	$0.53
Bartlett	702,845	.....	.....	83,491	$38,385	824,721	1.46	1.35
Brookfield	245,472	.....	.....	29,283	1,800	276,555	.52	.45
Chatham	239,790	.....	.....	775	.....	240,565	.40	.39
Conway	2,894,602	.....	$1,800	453,155	63,995	3,413,552	6.15	5.59
Eaton	293,304	.....	.....	17,036	.....	310,340	.44	.51
Effingham	537,262	.....	.....	38,034	.....	575,296	.96	.94
Freedom	432,170	$500	.....	28,388	.....	461,058	.83	.75
Hart's Location	132,800	.....	.....	481	9,302	142,583	.23	.23
Jackson	715,757	.....	750	51,435	.....	767,942	1.37	1.26
Madison	576,230	6,000	1,000	38,117	6,534	627,881	1.19	1.03
Moultonborough	1,359,249	.....	.....	192,649	262	1,552,160	2.86	2.54
Ossipee	1,043,857	.....	100	224,021	15,893	1,283,871	2.40	2.10
Sandwich	1,386,034	.....	1,200	186,798	12,291	1,586,323	2.94	2.60
Tamworth	1,234,797	.....	800	131,509	.....	1,367,106	2.40	2.24
Tuftonborough	898,658	.....	.....	46,248	.....	944,906	1.54	1.54

Wakefield	1,250,250	.....	3,350	331,086	65,528	1,650,214	2.97	2.70
Wolfeborough	2,513,503	60,000	2,600	285,524	26,791	2,888,418	5.40	4.73
Hale's Location	10,000	.....	.....	.....	.....	10,000	.01	.01
Totals	$16,783,875	$66,500	$11,600	$2,142,208	$240,781	$19,244,964	$34.53	$31.49

TABLE No. 14—*Continued.*

MERRIMACK COUNTY.

TOWNS.	Amount of inventory (not including exemptions).	Exempt from local taxes.	Insurance stock.	Deposits in Savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1921.	Proportion to each $1,000 of tax.	
							1919.	1921.
Allenstown	$1,224,790	$265,000	$400	$119,765	$13,778	$1,623,733	$2.63	$2.66
Andover	952,429	15,000	2,350	294,371	31,166	1,295,316	2.23	2.12
Boscawen	916,433	.....	775	252,795	39,987	1,209,990	2.16	1.98
Bow	1,171,295	.....	.....	152,783	6,392	1,330,470	2.41	2.18
Bradford	683,729	.....	8,100	268,935	35,408	996,172	1.77	1.63
Canterbury	795,635	.....	.....	215,257	6,933	1,017,825	1.70	1.67
Chichester	491,211	.....	200	267,277	54,776	813,464	1.51	1.33
Concord	20,501,778	190,000	440,800	8,063,213	1,949,606	31,145,397	56.09	50.99
Danbury	364,484	.....	.....	182,646	13,231	560,361	1.01	.92
Dunbarton	480,560	.....	.....	166,078	8,617	655,255	1.14	1.07
Epsom	681,693	.....	3,675	282,797	20,550	988,715	1.69	1.62
Franklin	6,474,296	171,950	10,900	1,536,150	195,740	8,389,036	13.59	13.73
Henniker	1,256,300	.....	60,000	418,767	80,987	1,816,054	3.17	2.97
Hill	534,009	15,000	.....	125,682	8,217	682,908	1.12	1.12
Hooksett	1,430,052	.....	13,500	265,709	53,195	1,762,456	3.02	2.87
Hopkinton	1,305,510	.....	6,425	613,692	17,731	1,943,358	3.69	3.18
Loudon	686,667	.....	1,500	439,159	14,100	1,141,426	2.11	1.87
Newbury	1,185,686	.....	300	89,187	10,343	1,285,516	2.40	2.10
New London	1,287,373	.....	1,000	204,640	14,056	1,507,069	2.67	2.47
Northfield	1,787,713	.....	.....	270,433	13,317	2,071,463	3.43	3.39
Pembroke	1,902,283	.....	25,100	684,349	21,470	2,633,202	4.68	4.31

Pittsfield	1,554,500	.....	2,350	752,437	65,328	2,374,615	4.19	3.89
Salisbury	391,719	.....	.....	132,050	750	524,519	1.03	.86
Sutton	659,760	.....	.....	176,950	1,940	838,650	1.41	1.37
Warner	977,759	.....	19,050	373,083	112,655	1,482,547	2.67	2.43
Webster	490,015	.....	.....	210,538	3,055	703,608	1.33	1.15
Wilmot	364,815	.....	500	87,600	6,723	459,638	.86	.75
Totals	$50,552,494	$656,950	$596,925	$16,646,343	$2,800,051	$71,252,763	$125.71	$116.63

TABLE No. 14—*Continued.*

HILLSBOROUGH COUNTY.

TOWNS.	Amount of inventory (not including exemptions).	Exempt from local taxes.	Insurance stock.	Deposits in Savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1921.	Proportion to each $1,000 of tax.	
							1919.	1921.
Amherst	$1,023,697	.....	.....	$229,400	$21,151	$1,274,248	$2.52	$2.09
Antrim	1,087,211	.....	$7,600	316,109	46,937	1,457,857	2.68	2.39
Bedford	1,105,745	.....	1,800	271,508	21,365	1,400,418	2.54	2.29
Bennington	934,413	.....	900	138,022	7,380	1,080,715	1.79	1.77
Brookline	541,829	.....	.....	47,877	10,516	600,222	1.04	.98
Deering	323,748	.....	.....	57,272	970	381,990	.66	.63
Francestown	434,149	.....	4,100	145,035	5,325	588,609	1.05	.96
Goffstown	2,680,092	.....	15,300	861,910	49,240	3,606,542	6.06	5.90
Greenfield	436,238	.....	1,950	77,724	22,426	538,338	.97	.88
Greenville	1,393,151	$30,000	9,100	242,700	13,468	1,688,419	2.62	2.76
Hancock	598,570	3,000	100	205,604	8,504	815,778	1.40	1.34
Hillsborough	1,665,363	.....	1,550	769,477	29,509	2,465,899	4.23	4.04
Hollis	947,595	.....	1,600	102,393	8,489	1,060,077	1.86	1.74
Hudson	1,259,711	.....	3,600	251,291	33,613	1,548,215	2.63	2.53
Litchfield	336,255	.....	3,000	125,281	12,789	477,325	.94	.78
Lyndeborough	506,644	.....	800	64,852	9,025	581,321	.99	.95
Manchester	101,809,445	7,645,107	697,700	16,695,864	2,394,585	129,242,701	195.08	211.57
Mason	346,383	.....	.....	40,577	5,449	392,409	.73	.64
Merrimack	1,639,733	10,500	.....	367,478	51,193	2,068,904	3.48	3.39
Milford	3,339,503	168,650	46,700	636,409	112,277	4,303,539	7.64	7.04
Mont Vernon	515,048	.....	.....	56,169	5,954	577,171	1.15	.94
Nashua	30,995,782	4,719,609	229,450	4,104,369	724,241	40,773,451	56.09	66.75

New Boston	936,495	.....	2,000	408,153	11,604	1,358,252	2.62	2.22
New Ipswich	1,230,993	.....	.....	72,818	12,839	1,316,650	2.35	2.15
Pelham	749,894	.....	.....	17,165	32,855	799,914	1.45	1.31
Peterborough	2,552,438	100,025	41,275	825,203	114,035	3,632,976	6.42	5.95
Sharon	183,725	.....	.....	6,455	.....	190,180	.38	.31
Temple	317,132	.....	.....	27,354	.....	344,486	.64	.56
Weare	1,046,000	.....	3,575	408,994	8,310	1,466,879	2.80	2.40
Wilton	1,502,168	.....	6,075	234,401	46,176	1,788,820	3.09	2.93
Windsor	56,147	.....	.....	2,923	.....	59,070	.11	.10
Totals	$162,495,297	$12,676,891	$1,078,175	$27,810,787	$3,820,225	$207,881,375	$318.01	$340.29

TABLE No. 14—*Continued.*

CHESHIRE COUNTY.

TOWNS.	Amount of inventory (not including	Exempt from local taxes.	Insurance stock.	Deposits in Savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1921.	Proportion to each $1,000 of tax.	
							1919.	1921.
Alstead	$750,256	.....	.....	$46,627	.....	$796,883	$1.39	$1.30
Chesterfield	1,093,916	.....	$275	31,592	.....	1,125,783	2.01	1.84
Dublin	1,857,481	.....	.....	108,334	$279	1,966,094	3.38	3.22
Fitzwilliam	826,122	.....	1,250	44,481	7,277	879,130	1.64	1.44
Gilsum	301,474	$17,300	500	28,829	39	348,142	.52	.57
Harrisville	758,385	.....	.....	22,082	4,182	784,649	1.40	1.29
Hinsdale	3,366,995	.....	1,506	35,444	137,606	3,541,545	6.24	5.80
Jaffrey	2,085,570	75,000	3,100	337,889	9,849	2,511,408	3.98	4.11
Keene	12,262,025	647,450	235,975	1,014,017	331,763	14,491,230	24.13	23.73
Marlborough	885,082	.....	3,200	132,941	5,711	1,026,934	1.84	1.68
Marlow	332,644	20,000	.....	27,062	.....	379,706	.57	.62
Nelson	321,356	.....	.....	21,000	.....	342,356	.61	.56
Richmond	630,320	13,000	.....	12,671	.....	655,991	1.15	1.07
Rindge	1,209,857	.....	.....	77,684	3,459	1,291,000	2.48	2.11
Roxbury	174,438	.....	.....	1,116	200	175,754	.28	.29
Stoddard	348,290	.....	500	50,168	.....	398,958	.64	.65
Sullivan	214,577	.....	425	38,287	.....	253,289	.43	.41
Surry	310,968	.....	.....	29,842	426	341,236	.50	.56
Swanzey	1,609,703	.....	1,500	82,478	13,808	1,707,489	2.73	2.79

Troy	1,029,673	.....	500	64,397	6,327	1,100,897	1.79	1.80
Walpole	2,854,738	15,000	3,000	142,652	51,993	3,067,383	5.24	5.02
Westmoreland	628,878	.....	.....	38,951	8,209	676,038	1.22	1.11
Winchester	2,396,131	40,000	2,175	87,266	12,260	2,537,832	4.36	4.15
Totals	$36,248,879	$827,750	$253,900	$2,475,810	$593,388	$40,399,727	$68.53	$66.12

TABLE No. 14—*Continued.*

SULLIVAN COUNTY.

TOWNS.	Amount of inventory (not including exemptions).	Exempt from local taxes.	Insurance stock.	Deposits in Savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1921.	Proportion to each $1,000 of tax.	
							1919.	1921.
Acworth	$398,219	.....	$200	$19,398	.....	$417,817	$0.77	$0.68
Charlestown	1,389,120	.....	.....	32,484	$25,638	1,447,242	2.67	2.37
Claremont	9,393,850	$473,100	11,600	1,167,157	58,530	11,104,237	17.53	18.18
Cornish	1,156,364	.....	.....	36,968	1,900	1,195,232	2.15	1.95
Croydon	453,565	.....	.....	26,108	8,193	487,866	.82	.80
Goshen	229,831	.....	.....	18,583	.....	248,414	.45	.40
Grantham	422,532	.....	.....	14,550	1,125	438,207	.72	.72
Langdon	242,088	.....	.....	21,901	750	264,739	.48	.43
Lempster	271,380	.....	.....	18,944	.....	290,324	.55	.48
Newport	3,848,447	.....	27,600	461,176	178,301	4,515,524	7.52	7.39
Plainfield	901,925	.....	.....	94,708	3,018	999,651	1.79	1.64
Springfield	690,299	.....	.....	25,663	.....	715,962	.90	1.17
Sunapee	1,551,776	.....	300	160,918	4,368	1,717,362	2.97	2.81
Unity	378,092	.....	.....	14,214	.....	392,306	.62	.64
Washington	324,079	.....	.....	90,627	.....	414,706	.71	.68
Totals	$21,651,567	$473,100	$39,700	$2,203,399	$281,823	$24,649,589	$40.65	$40.34

TABLE No. 14—*Continued.*

GRAFTON COUNTY.

TOWNS.	Amount of inventory (not including exemptions).	Exempt from local taxes.	Insurance stock.	Deposits in Savings banks	Railroad stock, right of way and buildings.	Equalized valuation, 1921.	Proportion to each $1,000 of tax.	
							1919.	1921.
Alexandria	$367,333	.....	.....	$60,792	$1,738	$429,863	$0.79	$0.70
Ashland	1,464,700	.....	$5,100	328,278	8,588	1,806,666	3.20	2.96
Bath	860,238	.....	275	99,105	10,710	970,328	1.92	1.59
Benton	215,977	.....	.....	13,315	1,386	230,678	.40	.38
Bethlehem	1,935,159	.....	.....	161,076	38,265	2,134,500	3.94	3.50
Bridgewater	350,049	.....	.....	65,514	3,275	418,838	.64	.69
Bristol	1,230,493	.....	8,775	502,777	31,405	1,773,450	3.14	2.90
Campton	1,188,631	$150,000	2,900	150,169	18,521	1,510,221	2.04	2.47
Canaan	1,422,150	18,800	2,250	237,465	31,918	1,712,583	2.56	2.80
Dorchester	330,826	.....	.....	11,828	375	343,029	.52	.56
Easton	232,694	.....	.....	31,852	.....	264,546	.50	.43
Ellsworth	138,265	.....	.....	3,224	.....	141,489	.23	.23
Enfield	1,551,915	.....	500	236,672	61,078	1,850,165	3.12	3.03
Franconia	842,540	.....	.....	135,449	9,178	987,167	1.75	1.62
Grafton	603,282	.....	.....	174,440	10,774	788,496	1.43	1.29
Groton	316,325	.....	.....	17,111	.....	333,436	.53	.55
Hanover	3,348,608	.....	3,050	379,379	12,627	3,743,664	6.73	6.13
Haverhill	3,042,278	.....	2,550	660,350	91,929	3,797,107	6.37	6.22
Hebron	253,681	.....	700	44,141	786	299,308	.52	.49
Holderness	1,271,800	.....	.....	114,346	2,892	1,389,038	2.49	2.27
Landaff	455,378	.....	.....	71,688	1,069	528,135	.85	.87
Lebanon	5,723,978	25,000	14,150	833,967	147,531	6,744,626	11.04	11.04

TABLE No. 14—*Continued.*

GRAFTON COUNTY—*Concluded.*

TOWNS.	Amount of inventory (not including exemptions).	Exempt from local taxes.	stock. Insurance	Deposits in Savings banks.	Railroad stock right of way and buildings.	Equalized valuation, 1921.	Proportion to each $1,000 of tax.	
							1919.	1921.
Lincoln	$3,210,645	.....	$600	$112,449	$2,102	$3,325.796	$8.13	$5.44
Lisbon	2,194,627	.....	.....	584,758	18,143	2,797,528	4.90	4.58
Littleton	3,039,496	37,000	1,750	935,904	23,594	4,037,744	7.53	6.61
Livermore	768,100	.....	.....	2,283	.....	770,383	1.42	1.26
Lyman	391,924	.....	.....	19,819	.....	411,743	.61	.67
Lyme	990,140	.....	2,100	137,043	2,297	1,131,580	1.87	1.85
Monroe	470,546	.....	.....	7,278	.....	477,824	.87	.78
Orange	220,020	.....	.....	16,504	1,096	237,620	.34	.39
Orford	1,024,055	.....	.....	54,438	.....	1,078,493	1.55	1.77
Piermont	827,193	.....	.....	24,356	.....	851,549	1.43	1.39
Plymouth	1,905,861	145,000	16,000	591,569	135,427	2,793,857	5.13	4.57
Rumney	711,535	.....	3,000	156,409	15,455	886,399	1.60	1.45
Thornton	380,600	15,000	.....	40,338	5,260	441,198	.85	.72
Warren	579,546	.....	.....	81,679	23,583	684,808	1.18	1.12
Waterville	1,231,907	.....	.....	4,646	.....	1,236,553	2.30	2.02
Wentworth	386,012	.....	.....	106,685	22,238	514,935	.93	.84
Woodstock	460,433	.....	500	67,559	19,654	548,146	1.06	.90
Totals	$45,938,940	$390,800	$64,200	$7,276,655	$752,894	$54,423,489	$96.41	$89.08

TABLE No. 14—*Concluded.*

SUMMARY.

COUNTIES.	Amount of inventory (not including exemptions).	Exempt from local taxes.	Insurance stock.	Deposits in Savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1921.	Proportion to each $1,000 of tax.	
							1919.	1921.
Rockingham	$52,420,385	$4,011,700	$224,525	$8,190,356	$957,112	$65,804,078	$105.94	$107.71
Strafford	36,663,992	1,001,833	205,550	9,108,303	806,329	47,781,007	77.51	78.20
Belknap	23,075,676	406,000	63,100	5,259,531	615,946	29,420,253	50.01	48.14
Carroll	16,783,875	66,500	11,600	2,142,208	240,781	19,244,964	34.53	31.49
Merrimack	50,552,494	656,950	596,925	16,646,343	2,800,051	71,252,763	125.71	116.63
Hillsborough	162,495,297	12,676,891	1,078,175	27,810,787	3,820,225	207,881,375	318.01	340.29
Cheshire	36,248,879	827,750	253,900	2,475,810	593,388	40,399,727	68.53	66.12
Sullivan	21,651,567	473,100	39,700	2,203,399	281,823	24,649,589	40.65	40.34
Grafton	45,938,940	390,800	64,200	7,276,655	752,894	54,423,489	96.41	89.08
Coös	40,506,929	140,900	12,925	3,912,764	433,890	45,007,408	74.82	73.66
Unincorporated places	*5,102,500	.....	.....	.....	.....	5,102,500	7.88	8.34
Totals	$491,440,534	$20,652,424	$2,550,600	$85,021,156	$11,302,439	$610,967,153	$1,000.00	$1,000.00
Totals, 1918	$453,327,679	$7,299,925	$2,427,100	$81,363,671	$11,628,368	$556,647,368	.....	.....

*Includes $636,375 increased valuation added by tax commission, 1920.

JANUARY 31, 1920
FINANCIAL STATEMENTS OF THE CITIES AND TOWNS COMPILED BY COUNTIES IN ACCORDANCE WITH THE PROVISIONS OF CHAPTER 57 LAWS OF 1917

ROCKINGHAM COUNTY.

Towns.	Assets				
	Cash on hand.	Sinking funds.	Accounts due towns.	Uncollected taxes.	Total assets.
Atkinson	$3,611.57	.....	$480.30	$1,678.53	$5,770.40
Auburn	4,215.87	.....	172.72	428.86	4,817.45
Brentwood	1,417.11	.....	754.59	.....	2,171.70
Candia	2,286.24	.....	4,050.95	406.42	6,743.61
Chester	462.04	.....	332.86	1,663.49	2,458.39
Danville	228.01	.....	148.11	552.02	928.14
Deerfield	562.42	.....	289.22	252.65	1,104.29
Derry	2,663.35	$11,850.01	2,921.97	27,988.47	45,423.80
East Kingston ..	1,274.99	.....	538.91	.....	1,813.90
Epping	3,206.70	.....	1,151.95	.....	4,358.65
Exeter	35,171.40	.....	.....	5,721.92	40,893.32
Fremont	1,290.03	.....	60.03	.....	1,350.06
Greenland	4,451.88	.....	1,700.47	685.42	6,837.77
Hampstead	1,602.88	.....	1,238.34	3,645.86	6,487.08
Hampton	2,936.03	.....	2,815.89	3,811.17	9,563.09
Hampton Falls .	661.64	.....	306.33	706.06	1,674.03
Kensington	948.74	.....	584.55	373.26	1,906.54
Kingston	88.55	.....	1,780.03	.....	1,868.58
Londonderry ...	4,140.30	.....	4,142.99	6,878.78	15,162.07
Newcastle	2,899.07	569.40	200.00	1,564.48	5,232.95
Newfields	578.04	.....	348.66	282.39	1,209.09
Newington	4,075.69	.....	57.63	649.65	4,782.97
Newmarket	7,873.97	.....	150.00	2,574.66	10,598.63
Newton	1,649.74	.....	6,451.65	.....	8,101.39
North Hampton.	1,468.19	.....	260.69	474.10	2,202.98
Northwood	416.79	.....	1,981.99	3,581.00	5,979.78
Nottingham	10,031.03	.....	501.22	24.00	10,556.25
Plaistow	7,035.59	.....	1,178.00	7,805.04	16,018.63
Portsmouth	76,528.28	403,036.06	69,871.43	5,978.05	555,413.82
Raymond	6,280.54	.....	1,919.05	.....	8,199.59
Rye	828.36	.....	.....	627.28	1,455.64
Salem	14,543.22	13,000.00	2,439.73	14,574.28	44,557.23
Sandown	690 75	.....	1,340.22	133.43	2,164.40
Seabrook	213.75	.....	389.75	3,232.28	3,835.38
So. Hampton	1,213.55	.....	284.95	330.06	1,828.56
Stratham	2,193.89	.....	315.55	402.70	2,912.14
Windham	7 195.10	.....	2,092.44	.....	9,287.54
Aggregate ..	$216.935 30	$428,455.47	$113,252.77	$97,026.30	$855 669.84

ROCKINGHAM COUNTY—*Continued.*

Towns.	Liabilities.				
	Accounts owed by town.	Notes outstanding.	Bonds outstanding.	Trust Funds Amount of principal used by town.	Total liabilities.
Atkinson	$2,939.30	.....	.....	.....	$2,939.30
Auburn	428.61	.....	.....	.....	428.61
Brentwood	1,619.57	.....	.....	.....	1,619.57
Candia	31.12	$10,400.00	$2,700.00	.....	13,131.12
Chester	.....	1,700.00	.....	$1,039.80	2,739.80
Danville	.....	2,500.00	.....	.....	2,500.00
Deerfield	809.05	.....	.....	7,576.25	8,385.00
Derry	13,250.04	.....	126,168.75	.....	139,418.79
East Kingston	805.50	.....	.....	.....	805.50
Epping	1,165.94	3,500.00	.....	3,180.00	7,845.94
Exeter	22,198.62	.....	112,000.00	.....	134,198.62
Fremont	.....	.....	.....	.....	.....
Greenland	2,316.95	.....	.....	.....	2,316.95
Hampstead	1,236.41	14,000.00	.....	300.00	15,536.41
Hampton	135.50	59,000.00	.....	8,950.00	68,085.50
Hampton Falls	735.50	1,500.00	.....	216.06	2,451.56
Kensington	1,139.81	400.00	.....	.....	1,539.81
Kingston	1,548.61	.....	.....	6,460.00	8,008.61
Londonderry	3,232.13	.....	.....	.....	3,232.13
Newcastle	656.22	11,900.00	.....	.....	12,556.22
Newfields	524.96	1,800.00	.....	.....	2,324.96
Newington	201.07	.....	.....	1,200.00	1,401.07
Newmarket	.....	16,700.00	22,000.00	.....	38,700.00
Newton	1,177.65	.....	.....	.....	1,177.65
North Hampton	2,232.25	.....	.....	.....	2,232.25
Northwood	853.14	5,572.00	.....	5,314.12	11,739.26
Nottingham	2,438.78	2,021.00	.....	459.38	4,919.16
Plaistow	1,543.62	22,800.00	10,000.00	.....	34,343.62
Portsmouth	74,189.67	.....	1,029,000.00	.....	1,103.189.67
Raymond	3,376.34	3,000.00	25,400.00	.....	31,776.34
Rye	1,000.00	17,500.00	.....	.....	18,500.00
Salem	9,644.89	25,500.00	37,000.00	5,900.00	78,044.89
Sandown	.....	.....	.....	1,154.79	1,154.79
Seabrook	1,828.07	3,655.00	.....	.....	5,493.07
So. Hampton	1,113.43	.....	.....	.....	1,113.43
Stratham	2,966.51	.....	.....	.....	2,966.51
Windham	3.383.81	.....	9,000.00	1,700.00	14,083.81
Aggregate	$160,723.07	$203,458.00	$1,373,268.75	$43,450.40	$1,780,900.22

ROCKINGHAM COUNTY—*Continued.*

Towns.	Net. Debt.	Net. Surplus.	Purpose for Which Debt was Incurred.
Atkinson	.....	$2,831.10	.....
Auburn	.....	4,388.84	.....
Brentwood	.....	552.13	.....
Candia	$6,387.51	.....	Highways
Chester	281.41	.....	Trust funds
Danville	1,571.86	.....	Parsonage Trust fund
Deerfield	7,281.01	.....	Trust funds
Derry	93,994.99	.....	Water works
East Kingston	.....	1,008.40	.....
Epping	3,487.29	.....	Trust funds, Watson Academy
Exeter	93,305.30	.....	Street improvement, Robinson Female Seminary
Fremont	.....	1,350.06	.....
Greenland	.....	4,520.82	.....
Hampstead	9,049.33	.....	Highways
Hampton	58,522.41	.....	Sewer and breakwater
Hampton Falls	777.53	.....	Highway construction
Kensington	.....	366.73	.....
Kingston	6,140.03	.....	Trust funds
Londonderry	.....	11,929.94	.....
Newcastle	7,323.27	.....	Water supply
Newfields	1,115.87	.....	Bridges
Newington	.....	3,381.90	.....
Newmarket	28,101.37	.....	Water works sewers
Newton	.....	6,923.74	.....
North Hampton	5,759.48	.....	Trust funds, highways
Northwood	29.27	.....	Unexpended appropriations
Nottingham	.....	5,637.09	.....
Plaistow	18,324.99	.....	Town Hall, refunding
Portsmouth	547,775.85	.....	Municipal improvements
Raymond	23,576.75	.....	Water works, bridges
Rye	17,044.36	.....	Highways
Salem	33,487.66	.....	Highways, bridges, water works
Sandown	.....	1,009.61	.....
Seabrook	1,657.69	.....	Highways
So. Hampton	.....	715.13	.....
Stratham	54.37	.....	Unexpended appropriations
Windham	4,796.27	.....	Refunding, Trust funds
Aggregate	$969,845.87	$44,615.49	

Net debt, $925,230.38.

TABLE No. 14—*Continued.*

GRAFTON COUNTY.

TOWNS.	Amount of inventory (not including exemptions).	Exempt from local taxes.	Insurance stock.	Deposits in Savings banks	Railroad stock, right of way and buildings.	Equalized valuation, 1921.	Proportion to each $1,000 of tax.	
							1919.	1921.
Alexandria	$367,333	.....	.....	$60,792	$1,738	$429,863	$0.79	$0.70
Ashland	1,464,700	.....	$5,100	328,278	8,588	1,806,666	3.20	2.96
Bath	860,238	.....	275	99,105	10,710	970,328	1.92	1.59
Benton	215,977	.....	.....	13,315	1,386	230,678	.40	.38
Bethlehem	1,935,159	.....	.....	161,076	38,265	2,134,500	3.94	3.50
Bridgewater	350,049	.....	.....	65,514	3,275	418,838	.64	.69
Bristol	1,230,493	.....	8,775	502,777	31,405	1,773,450	3.14	2.90
Campton	1,188,631	$150,000	2,900	150,169	18,521	1,510,221	2.04	2.47
Canaan	1,422,150	18,800	2,250	237,465	31,918	1,712,583	2.56	2.80
Dorchester	330,826	.....	.....	11,828	375	343,029	.52	.56
Easton	232,694	.....	.....	31,852	.....	264,546	.50	.43
Ellsworth	138,265	.....	.....	3,224	.....	141,489	.23	.23
Enfield	1,551,915	.....	500	236,672	61,078	1,850,165	3.12	3.03
Franconia	842,540	.....	.....	135,449	9,178	987,167	1.75	1.62
Grafton	603,282	.....	.....	174,440	10,774	788,496	1.43	1.29
Groton	316,325	.....	.....	17,111	.....	333,436	.53	.55
Hanover	3,348,608	.....	3,050	379,379	12,627	3,743,664	6.73	6.13
Haverhill	3,042,278	.....	2,550	660,350	91,929	3,797,107	6.37	6.22
Hebron	253,681	.....	700	44,141	786	299,308	.52	.49
Holderness	1,271,800	.....	.....	114,346	2,892	1,389,038	2.49	2.27
Landaff	455,378	.....	.....	71,688	1,069	528,135	.85	.87
Lebanon	5,723,978	25,000	14,150	833,967	147,531	6,744,626	11.04	11.04

STRAFFORD COUNTY.

Towns.	Assets				
	Cash on hand.	Sinking funds.	Accounts due towns.	Uncollected taxes.	Total assets.
Barrington	$2,537.93	.....	.....	$2,576.61	$5,114.54
Dover	50,348.24	.....	.....	4,896.61	55,244.85
Durham	3,765.76	.....	$1,410.30	.....	5,176,05
Farmington	6,893.42	$13,000.00	5,607.05	12,203.45	37,703.92
Lee	77.80	.....	107.51	270.99	456.30
Madbury	668.44	.....	.....	447.76	1,116.20
Middleton	2.514.80	.....	364.33	372.13	3,251.26
Milton	1,706.45	.....	1,862.48	.....	3,568.93
New Durham	4,263.46	.....	44.97	234.31	4,542.74
Rochester	19,834.16	.....	2,354.74	3,162.31	25,351.23
Rollinsford	5,916.42	.....	1,790.64	101.59	7,808.65
Somersworth	18,267.30	.....	.....	.....	45,272.07
Strafford	5.086.05	27,004.77	626.22	1,821.97	7,534.24
Aggregate	$121,880.25	$40,004.77	$14,168.24	$26,087.73	$202,140.99

STRAFFORD COUNTY—*Continued.*

Towns.	Liabilities.				
	Accounts owed by town.	Notes outstanding.	Bonds outstanding.	Trust Funds. Amount of principal used by town.	Total liabilities.
Barrington	$1,119.57	.....	.....	.....	$1,119.57
Dover	.....	$160,000.00	$177,000.00	.....	337,000.00
Durham	5,589.87	1,100.00	.....	.....	6,689.87
Farmington	16,756.82	.....	28,000.00	.....	44,756.82
Lee	686.92	.....	.....	.....	686.92
Madbury	1,766.15	.....	.....	.....	1,766.15
Middleton	823.10	.....	.....	$242.33	1,065.43
Milton	6,414.67	.....	.....	.....	6,414.67
New Durham	99.60	3,200.00	.....	.....	3,299.60
Rochester	21,199.71	.....	216,000.00	.....	237,199.71
Rollinsford	3,660.84	.....	.....	.....	3,660.84
Somersworth	.....	.....	221,500.00	.....	221,500.00
Strafford	.....	12,600.00	.....	5,600.00	18,200.00
Aggregate	$58,117.25	$176,900.00	$642,500.00	$5,842.33	$883,359.58

STRAFFORD COUNTY—*Continued.*

Towns.	Net.		Purpose for Which Debt was Incurred.
	Debt.	Surplus.	
Barrington	.....	$3,994.97	.....
Dover	$281,755.15	.....	Water highways, city hall bridge
Durham	1,513.81	.....	Unexpended appropriations
Farmington	7,052.90	.....	Refunding
Lee	230.62	.....	Unexpended appropriations
Madbury	649.95	.....	Unexpended appropriations
Middleton	.....	2,185.83	.....
Milton	2,845.74	.....	Unexpended appropriations
New Durham	.....	1,243.14	.....
Rochester	211,848.48	.....	Refunding, city hall
Rollinsford	.....	4,147.81	.....
Somersworth	176,227.93	.....	Water, refunding
Strafford	10,665.76	.....	Trust funds, highways
Aggregate	$692,790.34	$11,571.75	

Net Debt, $681,218.59.

STRAFFORD COUNTY—*Concluded.*

Towns.	Schools.		Precincts.	
	Assets.	Liabilities.	Assets.	Liabilities.
Barrington	.....	$74.16	.....	.....
Dover	.....	47,000.00	.....	.....
Durham	$301.37	500.00	.....	.....
Farmington	635.29	2,028.13	$9,370.81	$25,343.51
Lee	530.36	.....	.....	.....
Madbury	.....	25.29	.....	.....
Middleton	1,313.90	263.72	.....	.....
Milton	4,059.14	18,300.00	459.35	150.00
New Durham	780.98	.....	.....	.....
Rochester	7,202.74	.....	*111,788.89	150,000.00
Rollinsford	14,147.08	.....	.....	.....
Somersworth	20,104.06	3,793.93	.....	.....
Strafford	62.15	500.00	.....	.....
Aggregate	$49,137.85	$72,485.23	$121,619.05	$175,493.51

*Water works.

BELKNAP COUNTY.

Towns.	Assets				
	Cash on hand.	Sinking funds.	Accounts due towns.	Uncollected taxes.	Total assets.
Alton	$7,896.62	.....	$23,804.72	$319.78	$32,021.12
Barnstead	1,579.99	.....	499.71	717.74	2,797.44
Belmont	2,352.63	.....	.....	2,354.57	4,707.20
Center Harbor	4,104.65	.....	152.58	479.26	4,736.49
Gilford	4,865.62	.....	225.06	4,825.27	9,915.95
Gilmanton	5,997.76	.....	1,097.34	67.88	7,162.98
Laconia	7,105.00	.....	.....	10,707.56	17,812.56
Meredith	2,310.82	.....	1,659.40	.....	3,970.22
New Hampton	4,938.00	.....	686.59	219.12	5,843.71
Sanbornton	1,431.79	.....	2,136.38	.....	3,568.17
Tilton	24,109.56	.....	3,064.86	113.42	27,287.84
Aggregate	$66,692.44	.....	$33,326.64	$19,804.60	$119,823.68

BELKNAP COUNTY—*Continued.*

Towns.	Liabilities.				
	Accounts owed by town.	Notes outstanding.	Bonds outstanding.	Trust Funds. Amount of principal used by town.	Total liabilities.
Alton	$30,438.15	$4,000.00	.....	$2,425.00	$36,863.15
Barnstead	369.50	3,000.00	.....	2,135.32	5,504.82
Belmont	343.31	20,086.36	.....	.....	20,429.67
Center Harbor	1,994.59	1,531.52	.....	.....	3,526.11
Gilford	3,662.89	.....	.....	1,360.00	5,022.89
Gilmanton	3,340.27	1,767.56	.....	400.00	5,507.83
Laconia	30,896.43	20,000.00	$206,000.00	14,840.27	271,736.70
Meredith	1,484.81	5,888.00	.....	.....	7,372.81
New Hampton	1,569.13	.....	.....	.....	1,569.13
Sanbornton	1,479.49	6,000.00	.....	3,065.65	10,545.14
Tilton	7,419.88	13,000.00	.....	8,166.35	28,586.23
Aggregate	$82,998.45	$75,273.44	$206,000.00	$32,392.59	$396,664.48

TABLE No. 14—*Concluded.*

SUMMARY.

COUNTIES.	Amount of inventory (not including exemptions).	Exempt from local taxes.	Insurance stock.	Deposits in Savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1921.	Proportion to each $1,000 of tax.	
							1919.	1921.
Rockingham	$52,420,385	$4,011,700	$224,525	$8,190,356	$957,112	$65,804,078	$105.94	$107.71
Strafford	36,663,992	1,001,833	205,550	9,108,303	806,329	47,781,007	77.51	78.20
Belknap	23,075,676	406,000	63,100	5,259,531	615,946	29,420,253	50.01	48.14
Carroll	16,783,875	66,500	11,600	2,142,208	240,781	19,244,964	34.53	31.49
Merrimack	50,552,494	656,950	596,925	16,646,343	2,800,051	71,252,763	125.71	116.63
Hillsborough	162,495,297	12,676,891	1,078,175	27,810,787	3,820,225	207,881,375	318.01	340.29
Cheshire	36,248,879	827,750	253,900	2,475,810	593,388	40,399,727	68.53	66.12
Sullivan	21,651,567	473,100	39,700	2,203,399	281,823	24,649,589	40.65	40.34
Grafton	45,938,940	390,800	64,200	7,276,655	752,894	54,423,489	96.41	89.08
Coös	40,506,929	140,900	12,925	3,912,764	433,890	45,007,408	74.82	73.66
Unincorporated places	*5,102,500	.....	.....	.....	.....	5,102,500	7.88	8.34
Totals	$491,440,534	$20,652,424	$2,550,600	$85,021,156	$11,302,439	$610,967,153	$1,000.00	$1,000.00
Totals, 1918	$453,327,679	$7,299,925	$2,427,100	$81,363,671	$11,628,368	$556,647,368	.....	.....

*Includes $636,375 increased valuation added by tax commission, 1920.

CARROLL COUNTY.

Towns.	Assets				
	Cash on hand.	Sinking funds.	Accounts due towns.	Uncollected taxes.	Total assets.
Albany	$2,035.76	.....	$600.38	$397.56	$3,033.70
Bartlett	3,419.67	.....	1,130.67	63.31	4,613.65
Brookfield	.....	.....	100.00	.....	100.00
Chatham	478.70	.....	160.58	282.92	922.20
Conway	13,774.87	.....	325.96	2.00	14,102.83
Eaton	1,097.36	.....	358.65	1,233.21	2,689.22
Effingham	1,111.70	.....	65.00	1,028.75	2,205.45
Freedom	83.27	.....	247.61	.....	330.88
Hart's Location	51.27	.....	.....	10.75	62.02
Jackson	678.64	.....	2,087.77	.....	2,766.41
Madison	147.64	.....	1.00	263.84	412.48
Moultonboro	2,538.64	.....	5,904.96	137.64	8,581.24
Ossipee	945.04	.....	988.94	1,281.66	3,215.64
Sandwich	7,143.70	.....	944.32	.....	8,088.02
Tamworth	5 867.64	.....	5,442.59	161.62	11,471.85
Tuftonboro	3,799.98	.....	.....	.....	3,799.98
Wakefield	7,681.55	.....	1,065.79	.....	8,747.34
Wolfeboro	3,989.23	.....	10,106.36	293.57	14,389.16
Aggregate	$54,844.66	.....	$29,530.58	$5,156.83	$89,532.07

CARROLL COUNTY—*Continued.*

Towns.	Liabilities.				
	Accounts owed by town.	Notes outstanding.	Bonds outstanding.	Trust Funds. Amount of principal used by town.	Total liabilities.
Albany	$85.37	.....	.....	.....	$85.37
Bartlett	.....	.....	.....	.....	.....
Brookfield	174.94	.....	.....	.....	174.94
Chatham	656.54	.....	.....	.....	656.54
Conway	10,375.65	.....	.....	.....	10,375.65
Eaton	650.16	.....	.....	.....	650.16
Effingham	184.35	$1,401.88	.....	.....	1,586.23
Freedom	125.92	1,423.25	.....	.....	1,549.17
Hart's Location	580.96	1,600.00	.....	.....	2,180.96
Jackson	2,062.91	.....	.....	.....	2,062.91
Madison	418.18	.....	.....	$5.00	423.18
Moultonboro	6,339.16	.....	.....	850.00	7,189.16
Ossipee	.....	10,000.00	.....	.....	10,000.00
Sandwich	1,777.59	2,232.00	.....	171.77	4,181.36
Tamworth	5,205.96	.....	.....	5,505.00	10,710.96
Tuftonboro	146.50	.....	.....	.....	146.50
Wakefield	4,007.24	.....	.....	4,245.00	8,252.24
Wolfeboro	10,602.00	3,086.54	$13,543.50	5,863.00	33,095.04
Aggregate	$43,393.43	$19,743.67	$13,543.50	$16,639.77	$93,320.37

CARROLL COUNTY—*Continued.*

Towns.	Net.		Purpose for Which Debt was Incurred.
	Debt.	Surplus.	
Albany	.....	$2,948.33	.....
Bartlett	.....	4,613.65	.....
Brookfield	$74.94	.....	Unexpended appropriations
Chatham	.....	265.66	.....
Conway	.....	3,727.18	.....
Eaton	.....	2,039.06	.....
Effingham	.....	619.22	.....
Freedom	1,218.29	.....	Highways
Hart's Location	2,118.94	.....	General expense
Jackson	.....	703.50	.....
Madison	10.70	.....	Unexpended appropriations
Moultonboro	.....	1,392.08	.....
Ossipee	6,784.36	.....	Highways
Sandwich	.....	3,906.66	.....
Tamworth	.....	760.89	.....
Tuftonboro	.....	3,653.48	.....
Wakefield	.....	495.10	.....
Wolfeboro	18,705.88	.....	Civic improvements
Aggregate	$28,913.11	$25,124.81	

Net Debt, $3,788.30.

CARROLL COUNTY—*Concluded.*

Towns.	Schools.		Precincts.	
	Assets.	Liabilities.	Assets.	Liabilities.
Albany	$2,489.07	$549.71	.....	.....
Bartlett	870.64	972.76	$483.33	$8,263.75
Brookfield	646.12	653.29	.....	.....
Chatham	246.65	.....	.....	.....
Conway	548.80	.....	32,066.71	75,090.00
Eaton	141.13	140.44	.....	.....
Effingham	72.51	45.96	.....	.....
Freedom	388.27	1,000.00	619.41	7,881.66
Hart's Location	122.05	.....	.....	.....
Jackson	.....	330.89	.....	.....
Madison	.....	61.19	.....	.....
Moultonboro	375.82	.....	.....	.....
Ossipee	33.61	.....	.....	.....
Sandwich	13.41	471.39	.....	.....
Tamworth	131.25	.....	.....	.....
Tuftonboro	331.75	.....	.....	.....
Wakefield	1,235.92	1,670.91	1,916.70	312.50
Wolfeboro	3,525.43	2,830.85	2,258.96	84,378.50
Aggregate	$11,172.43	$8,727.39	$37,345.11	$175,926.41

MERRIMACK COUNTY.

Towns.	Assets				
	Cash on hand.	Sinking funds.	Accounts due towns.	Uncollected taxes.	Total assets.
Allenstown	$135.88	.....	$152.31	$680.04	$968.23
Andover	3,988.41	.....	1,336.11	1,082.94	6,407.46
Boscawen	5,340.56	.....	1,132.86	1,816.33	8,289.75
Bow	4,402.60	.....	474.38	2,510.08	7,387.06
Bradford	5,893.75	.....	452.02	457.66	6,803.43
Canterbury	581.71	.....	911.47	2,928.97	4,422.15
Chichester	390.85	.....	2,433.32	574.33	3,398.50
Concord	28,486.65	.....	12,047.89	62,836.09	103,370.63
Danbury	3,443.38	.....	1,436.16	366.66	5,246.20
Dunbarton	2,035.31	.....	137.83	1,637.10	3,810.24
Epsom	5,489.52	.....	.....	776.86	6,266.38
Franklin	16,469.34	.....	589.61	5,179.66	22,238.61
Henniker	11,211.82	$1,073.15	2,154.21	671.79	15,110.97
Hill	2,515.43	.....	110.04	657.48	3,282.95
Hooksett	934.16	.....	316.43	4,176.72	5,427.31
Hopkinton	7,860.39	.....	4,827.98	523.71	13,212.08
Loudon	748.65	.....	206.23	268.87	1,223.75
Newbury	7,234.67	.....	8,765.13	1,152.50	17,152.30
New London ...	2,508.71	.....	726.24	2,758.36	5,993.31
Northfield	4,236.16	.....	1,793.26	295.78	6,325.20
Pembroke	4,576.43	.....	289.33	2,871.58	7,737.34
Pittsfield	10,789.65	.....	115.16	5,586.55	16,491.36
Salisbury	4,011.66	.....	149.15	.....	4,160.81
Sutton	1,263.24	.....	115.19	1,624.09	3,002.52
Warner	944.21	.....	861.47	1,542.19	3,347.87
Webster	1,370.14	600.00	525.68	443.97	2,939.79
Wilmot	1,376.72	.....	1,527.67	1,504.97	4,409.36
Aggregate ..	$138,240.00	$1,673.15	$43,587.13	$104,925.28	$288,425.56

MERRIMACK COUNTY—*Continued.*

Towns.	Liabilities.				
	Accounts owed by town.	Notes outstanding.	Bonds outstanding.	Trust Funds Amount of principal used by town.	Total liabilities.
Allenstown	.....	$12,500.00	.....	.....	$12,500.00
Andover	$530.45	.....	.....	.....	530.45
Boscawen	304.80	2,850.00	.....	$3,058.75	6,213.55
Bow	3,110.61	.....	.....	.....	3,110.61
Bradford	2,460.98	.....	.....	.....	2,460.98
Canterbury	1,418.44	4,305.79	.....	2,000.00	7,724.23
Chichester	861.94	1,000.00	.....	864.66	2,726.60
Concord	59,793.13	52,176.43	$169,110.00	.....	281,079.56
Danbury	2,575.67	3,513.65	.....	26.38	6,115.70
Dunbarton	278.53	2,075.00	.....	.....	2,353.53
Epsom	135.40	.....	.....	.....	135.40
Franklin	4,535.55	43,000.00	160,000.00	24,165.75	231,701.30
Henniker	2,946.10	8,604.34	50,000.00	4,989.76	66,540.20
Hill	328.65	24,100.00	.....	.....	24 428.65
Hooksett	1,900.00	6,000.00	19,000.00	.....	26,900.00
Hopkinton	12,059.29	6,500.00	.....	500.00	19,059.29
Loudon	114.60	2,000.00	.....	.....	2,114.60
Newbury	14,298.95	.....	.....	1,274.19	15,573.14
New London	2,299.62	1,500.00	7,300.00	.....	11,099.62
Northfield	6,156.25	.....	.....	.....	6,156.25
Pembroke	6,000.00	3,000.00	182,281.20	.....	191,281.20
Pittsfield	1,021.90	.....	54,787.50	263.35	56,072.75
Salisbury	298.30	.....	.....	.....	298.30
Sutton	402.10	1,000.00	.....	.....	1,402.10
Warner	991.50	6,000.00	.....	26,178.00	33,169.50
Webster	1,811.08	2,104.16	.....	.....	3,915.24
Wilmot	63.60	8,629.17	.....	180.00	8,872.77
Aggregate	$126,697.44	$190,858.54	$642,478.70	$63,500.84	$1,023,535.52

MERRIMACK COUNTY—*Continued.*

Towns.	Net.		Purpose for Which Debt was Incurred.
	Debt.	Surplus.	
Allenstown	$11,531.77	.....	Sewer construction
Andover	.....	$5,877.01	.....
Boscawen	.....	2,076.20	.....
Bow	.....	4,276.45	.....
Bradford	.....	4,342.45	.....
Canterbury	3,302.08	.....	Trust funds, highways
Chichester	.....	671.90	.....
Concord	177,708.93	.....	Municipal improvements
Danbury	869.50	.....	Unexpended appropriations
Dunbarton	.....	1,456.71	.....
Epsom	.....	6,130.98	.....
Franklin	209,462.69	.....	Municipal improvements
Henniker	51,429.23	.....	Water works
Hill	21,145.70	.....	Bridges, highways
Hooksett	21,472.69	.....	Bridges
Hopkinton	5,847.21	.....	Bridges
Loudon	890.85	.....	Unexpended appropriations
Newbury	.....	1,579.16	.....
New London	5,106.31	.....	Municipal improvements
Northfield	.....	168.95	.....
Pembroke	183,543.86	.....	Water works
Pittsfield	39,581.39	.....	Municipal improvements
Salisbury	.....	3,862.51	.....
Sutton	.....	1,600.42	.....
Warner	29,821.63	.....	Trust funds
Webster	975.45	.....	Bridge
Wilmot	4,463.41	.....	General expense
Aggregate	$767,152.70	$32,042.74	

Net Debt, $735,109.96.

MERRIMACK COUNTY—*Concluded.*

Towns.	Schools.		Precincts.	
	Assets.	Liabilities.	Assets.	Liabilities.
Allenstown	$1,098.63	.....	.....	.....
Andover	765.38	.....	$2,602.76	$16,000.00
Boscawen	171.75	$1,217.83	.....	40,000.00
Bow	265.62	.....	.....	.....
Bradford	278.93	.....	.....	.....
Canterbury	24.63	.....	.....	.....
Chichester	42.44	.....	.....	.....
Concord	2,547.47	186,289.98	59,564.15	458,070.99
Danbury	56.15	.....	146.05	.....
Dunbarton	.....	243.23	.....	.....
Epsom	249.27	.....	.....	.....
Franklin	44.32	.....	.....	.....
Henniker	31.22	2,800.00	.....	.....
Hill	415.92	77.72	.....	.....
Hooksett	587.09	14,138.43	.....	.....
Hopkinton	1,459.63	919.14	99.07	16,000.00
Loudon	59.57	345.34	.....	.....
Newbury	177.85	.....	.....	.....
New London	121.42	.....	.....	.....
Northfield	38.98	.....	.....	.....
Pembroke	142.59	.....	.....	.....
Pittsfield	40.38	.....	.....	.....
Salisbury	445.40	595.24	.....	.....
Sutton	775.59	703.07	.....	.....
Warner	7,348.05	9,660.55	3,139.57	17,500.00
Webster	77.35	.....	.....	.....
Wilmot	956.69	.....	.....	.....
Aggregate	$18,222.32	$216,990.53	$65,551.60	$547,570.99

HILLSBOROUGH COUNTY.

Towns.	Assets				
	Cash on hand.	Sinking funds.	Accounts due towns.	Uncollected taxes.	Total assets.
Amherst	$4,927.97	.....	$734.67	$3,178.87	$8,841.51
Antrim	10,570.95	.....	13,357.15	3,979.45	27,907.55
Bedford	1,636.32	.....	1,385.72	6,640.18	9,662.22
Bennington	3,204.02	.....	676.70	169.40	4,050.12
Brookline	1,932.97	.....	.....	411.74	2,344.71
Deering	923.35	.....	386.90	770.75	2,081.00
Francestown	4,621.20	.....	1,468.46	.....	6,089.66
Goffstown	11,701.12	.....	782.03	1,536.28	14,019.43
Greenfield	4,912.04	.....	798.16	421.58	6,131.78
Greenville	2,058.66	.....	488.58	362.34	2,909.58
Hancock	1,363.51	.....	736.42	309.80	2,409.73
Hillsborough	2,284.05	.....	5,134.06	1,224.68	8,642.79
Hollis	3,420.88	.....	85.14	1,505.59	5,011.61
Hudson	4,088.85	.....	182.10	3,553.16	7,824.11
Litchfield	5,798.14	.....	876.59	352.82	7,027.55
Lyndeboro	71.34	.....	36.24	959.03	1,066.61
Manchester	263,887.44	$225,047.11	12,249.26	186,143.35	687,327.16
Mason	261.09	.....	632.81	698.79	1,592.69
Merrimack	9,386.06	.....	625.14	1,697.97	11,709.17
Milford	3,065.72	95,712.99	517.53	7,993.55	107,289.79
Mont Vernon	727.17	.....	36.56	1,045.29	1,809.02
Nashua	6,564.87	159,424.51	745.47	93,184.70	259,919.55
New Boston	994.37	.....	88.13	1,403.75	2,486.25
New Ipswich	2,396.85	.....	873.21	3,873.54	7,143.60
Pelham	1,971.90	.....	703.48	1,952.51	4,627.89
Peterboro	13,713.72	.....	1,854.66	2,846.80	18,415.18
Sharon	48.64	.....	297.08	.....	345.72
Temple	723.00	.....	2,591.88	558.88	3,873.76
Weare	5,982.05	.....	152.16	.....	6,134.21
Wilton	864.18	.....	11.39	1,892.98	2,768.55
Windsor	384.84	.....	1,201.45	489.89	2,076.18
Aggregate	$374,487.27	$480,184.61	$49,709.13	$329,157.67	$1,233,538.68

HILLSBOROUGH COUNTY—*Continued.*

Towns.	Liabilities.				
	Accounts owed by town.	Notes outstanding.	Bonds outstanding.	Trust Funds. Amount of principal used by town.	Total liabilities.
Amherst	$2,643.00	$8,000.00	.....	$3,535.00	$14,178.00
Antrim	19,246.92	16,750.00	.....	.....	35,996.92
Bedford	6,388.62	4,000.00	.....	.....	10,388.62
Bennington	2,242.82	1,000.00	.....	.....	3,242.82
Brookline	.....	2,850.00	.....	.....	2,850.00
Deering	.....	4,550.00	.....	.....	4,550.00
Francestown	1,656.06	.....	.....	1,853.63	3,509.69
Goffstown	10,662.68	.....	.....	.....	10,662.68
Greenfield	.....	2,192.00	.....	2,812.26	5,004.26
Greenville	2,375.72	32,850.00	.....	.....	35,225.72
Hancock	1,482.84	500.00	.....	13,000.00	14,982.84
Hillsborough	.....	42,436.00	.....	8,383.98	50,819.98
Hollis	129.95	10,650.00	.....	.....	10,779.95
Hudson	.....	.....	.....	.....	.....
Litchfield	2,390.55	.....	.....	.....	2,390.55
Lyndeboro	1,908.35	3,350.00	.....	1,925.50	7,183.85
Manchester	.....	318,000.00	$1,654,000.00	.....	1,972,000.00
Mason	1,205.08	600.00	.....	.....	1,805.08
Merrimack	9,021.68	.....	.....	4,000.00	13,021.68
Milford	440.45	19,000.00	120,000.00	10,874.43	150,314.88
Mont Vernon	720.60	3,850.00	.....	.....	4,570.60
Nashua	6.00	69,000.00	735,500.00	.....	804,506.00
New Boston	1,268.55	5,000.00	.....	2,800.00	9,068.55
New Ipswich	3,468.81	.....	.....	.....	3,468.81
Pelham	2,351.46	800.00	.....	1,892.50	5,043.96
Peterboro	4,457.16	8,500.00	51,074.00	.....	64,031.16
Sharon	892.10	2,000.00	.....	.....	2,892.10
Temple	2,263.15	3,016.22	.....	.....	5,279.37
Weare	.....	5,500.00	.....	.....	5,500.00
Wilton	3,113.99	35,100.00	23,000.00	.....	61,213.99
Windsor	2,004.30	.....	.....	.....	2,004.30
Aggregate	$82,340.84	$599,494.22	$2,583,574.00	$51,077.30	$3,316,486.36

HILLSBOROUGH COUNTY—*Continued.*

Towns.	Net. Debt.	Net. Surplus.	Purpose for Which Debt was Incurred.
Amherst	$5,336.49	.....	Bridges, Trust funds
Antrim	8,089.37	.....	Town hall
Bedford	726.40	.....	Unexpended appropriations
Bennington	.....	$807.30	.....
Brookline	505.29	.....	Town hall
Deering	2,469.00	.....	General expenses
Francestown	.....	2,579.97	.....
Goffstown	.....	3,356.75	.....
Greenfield	.....	1,127.52	.....
Greenville	32,316.14	.....	Water works, Town hall
Hancock	12,573.11	.....	Trust funds, water works
Hillsborough	42,177.19	.....	Bridges and highways
Hollis	5,768.34	.....	General expense
Hudson	.....	7,824.11	.....
Litchfield	.....	4,637.00	.....
Lyndeboro	6,117.24	.....	Trust funds, law suits
Manchester	1,284,672.84	.....	Municipal improvments
Mason	212.39	.....	Unexpended appropriations
Merrimack	1,312.51	.....	Trust funds
Milford	43,025.09	.....	Bridges, water works
Mont Vernon	2,761.58	.....	Highways
Nashua	544,586.45	.....	Municipal improvements
New Boston	6,582.30	.....	Trust funds, refunding debt
New Ipswich	.....	3,674.79	.....
Pelham	416.07	.....	Trust funds
Peterboro	45,615.98	.....	Town hall
Sharon	2,546.38	.....	Refunding debt
Temple	1,405.61	.....	Highways
Weare	.....	634.21	.....
Wilton	58,445.44	.....	Water works, highways
Windsor	.....	71.88	.....
Aggregate	$2,107,661.21	$24,713.53	

Net Debt, $2,082,947.68.

HILLSBOROUGH COUNTY—*Concluded.*

Towns.	Schools.		Precincts.	
	Assets.	Liabilities.	Assets.	Liabilities.
Amherst	$477.33	.....	.....	.....
Antrim	294.60	$146.00	.....	.....
Bedford	452.43	142.00	.....	.....
Bennington	50.00	350.00	.....	.....
Brookline	243.21	.....	.....	.....
Deering	980.04	.....	.....	.....
Francestown	425.50	.....	.....	.....
Goffstown	231.58	758.52	$1,036.04	$52,500.00
Greenfield	121.01	300.00	.....	.....
Greenville	.....	288.54	.....	.....
Hancock	1,054.06	.....	.....	.....
Hillsborough	1,870.32	3,263.40	530.63	26,650.00
Hollis	442.29	.....	.....	.....
Hudson	766.64	.....	.....	.....
Litchfield	1,154.09	.....	.....	.....
Lyndeboro	285.00	285.00	.....	.....
Manchester	95,541.52	188,000.00	.....	.....
Mason	.....	.....	.....	.....
Merrimack	681.62	.....	.....	.....
Milford	1,328.35	5,000.00	.....	.....
Mont Vernon	207.75	175.72	.....	.....
Nashua	80,109.69	572,500.00	.....	.....
New Boston	378.31	.....	.....	.....
New Ipswich	153.45	.....	.....	.....
Pelham	1,841.25	7,500.00	.....	.....
Peterboro	82.28	.....	.....	.....
Sharon	230.64	25.00	.....	.....
Temple	362.67	278.87	.....	.....
Weare	384.52	.....	.....	.....
Wilton	60.55	60.55	.....	.....
Windsor	209.90	200.00	.....	.....
Aggregate	$180,420.60	$779,273.60	$1,566.67	$79,150.00

CHESHIRE COUNTY.

Towns.	Assets.				
	Cash on hand.	Sinking funds.	Accounts due towns.	Uncollected taxes.	Total assets.
Alstead	$890.48	.....	$932.19	$4,121.19	$5,943.86
Chesterfield	3,880.22	.....	1,471.77	4,717.53	10,069.52
Dublin	1,455.42	.....	6,274.92	269.68	8,000.02
Fitzwilliam	5,304.92	.....	1,304.64	.....	6,609.56
Gilsum	2,730.31	$1,081.21	953.94	75.44	4,840.90
Harrisville	819.48	.....	2,322.03	358.77	3,500.28
Hinsdale	231.50	.....	3,673.83	.....	3,905.33
Jaffrey	574.90	.....	1,356.69	4,310.22	6,241.81
Keene	48,287.44	.....	8,521.28	42,025.31	98,834.03
Marlow	482.40	.....	721.84	1,433.97	2,638.21
Marlborough	3,215.31	.....	2,693.27	2,186.81	8,095.39
Nelson	2,900.77	.....	732.28	469.53	4,102.58
Richmond	917.50	.....	440.16	1,137.87	2,495.53
Rindge	5,808.17	.....	19,997.38	150.26	25,955.81
Roxbury	1,851.59	.....	1,056.25	965.63	3,873.47
Stoddard	664.40	.....	129.91	987.90	1,782.21
Sullivan	1,181.55	.....	969.87	1,332.62	3,484.04
Surry	74.76	.....	945.78	805.59	1,826.13
Swanzey	834.98	.....	1,264.26	4,039.06	6,138.30
Troy	3,039.99	1,015.00	8,388.80	1,059.40	13,503.19
Walpole	8,710.44	.....	8,957.99	6,279.78	23,948.21
Westmoreland	500.21	.....	8,171.39	1,273.40	9,945.00
Winchester	8,590.75	.....	162.74	7,081.39	15,834.88
Aggregate	$102,947.49	$2 096.21	$81,443.21	$85,081.35	$271,568.26

CHESHIRE COUNTY—*Continued.*

Towns.	Liabilities.				
	Accounts owed by town.	Notes outstanding.	Bonds outstanding	Trust Funds. Amount of principal used by town.	Total liabilities.
Alstead	$1,304.22	$3,900.00	.....	$606.00	$5,810.22
Chesterfield	2,346.07	11,000.00	.....	.....	13,346.07
Dublin	.....	6,000.00	$20,000.00	.....	26,000.00
Fitzwilliam	2,954.39	2,000.00	.....	1,561.60	6,515.99
Gilsum	350.00	5,704.98	.....	722.40	6,777.38
Harrisville	2,079.40	.....	16,000.00	.....	18,079.40
Hinsdale	.....	14,335.12	1,500.00	.....	15,835.12
Jaffrey	256.25	18,126.50	81,460.00	.....	99,842.75
Keene	16,618.05	.....	77,000.00	7,094.92	100,712.97
Marlow	326.48	4,000.00	.....	1,952.75	6,279.23
Marlborough	301.60	8,800.00	1,609.19	4,994.00	15,704.79
Nelson	2,044.50	.....	.....	.....	2,044.50
Richmond	1,487.27	.....	.....	.....	1,487.27
Rindge	19,997.38	13,000.00	.....	.....	32,997.38
Roxbury	13.40	500.00	.....	.....	513.40
Stoddard	1,453.67	.....	.....	.....	1,453.67
Sullivan	2,397.74	1,000.00	.....	.....	3,397.74
Surry	107.89	1,000.00	.....	.....	1,107.89
Swanzey	1,878.33	5,400.00	.....	5,250.00	12,528.33
Troy	1,666.33	12,500.00	40,000.00	.....	54,166.33
Walpole	13,436.03	14,000.00	22,000.00	.....	49,436.03
Westmoreland	9,189.56	2,000.00	.....	7,839.19	19,028.75
Winchester	3,710.90	32,000.00	.....	.....	35,710.90
Aggregate	$83,919.46	$155,266.60	$259,569.19	$30,020.86	$528,776.11

CHESHIRE COUNTY—*Continued.*

Towns.	Net.		Purpose for Which Debt was Incurred
	Debt.	Surplus.	
Alstead	.....	$133.64	.....
Chesterfield	$3,276.55	.....	Highways
Dublin	17,999.98	.....	Highways
Fitzwilliam	.....	93.57	.....
Gilsum	1,936.48	.....	Town hall, highways
Harrisville	14,579.12	.....	Highways, refunding
Hinsdale	11,929.79	.....	Highways, Town hall
Jaffrey	93,600.94	.....	Water works, sewers, bridges
Keene	1,878.94	.....	Highways, bridges
Marlow	3,641.02	.....	Highways
Marlborough	7,609.40	.....	Trust funds, highways
Nelson	.....	2,058.08	.....
Richmond	.....	1,008.26	.....
Rindge	7,041.57	.....	Electric lighting plant
Roxbury	.....	3,360.07	.....
Stoddard	.....	328.54	.....
Sullivan	.....	86.30	.....
Surry	.....	718.24	.....
Swanzey	6,390.03	.....	Trust funds, refunding
Troy	40,663.14	.....	Water works
Walpole	25,487.82	.....	Town hall, bridges
Westmoreland	9,083.75	.....	Trust funds, Town hall
Winchester	19,876.02	.....	Refunding
Aggregate	$264,994.55	$7,786.70	

Net Debt, $257,207.85.

CHESHIRE COUNTY—*Concluded.*

Towns.	Schools.		Precincts.	
	Assets.	Liabilities.	Assets.	Liabilities.
Alstead	$234.79	.....	$162.18	.....
Chesterfield	3.75	$2.14	.....	.....
Dublin	68.95	.....	.....	.....
Fitzwilliam	154.66	91.97	204.09	.....
Gilsum	1,736.78	.....	.....	.....
Harrisville	207.35	1,000.00	.....	.....
Hinsdale	2,618.77	13,000.00	.....	.....
Jaffrey	3,417.71	34,500.00	.....	.....
Keene	8,145.75	89,500.00	.....	.....
Marlow	433.92	778.50	.....	.....
Marlborough	126.13	2,000.00	.....	.....
Nelson	17.54	150.00	.....	.....
Richmond	305.09	.....	.....	.....
Rindge	29.19	.....	.....	.....
Roxbury	216.38	908.00	.....	.....
Stoddard	562.53	135.29	.....	.....
Sullivan	256.95	42.21	.....	.....
Surry	123.09	84.48	.....	.....
Swanzey	60.36	2,500.00	.....	.....
Troy	491.88	3,523.75	.....	.....
Walpole	2,648.04	.....	255.90	$33,500.00
Westmoreland	307.88	.....	.....	.....
Winchester	967.65	.....	.....	.....
Aggregate	$23,135.14	$148,216.34	$622.17	$33,500.00

SULLIVAN COUNTY.

Towns.	Assets.				
	Cash on hand.	Sinking funds.	Accounts due towns.	Uncollected taxes.	Total assets.
Acworth	$31.53	.....	$118.95	$1,675.56	$1,826.04
Charlestown	806.20	$22,192.22	5,420.97	148.16	28,567.55
Claremont	34,670.73	.....	8,231.48	3,603.11	46,505.32
Cornish	191.44	.....	76.21	11,300.99	11,568.64
Croydon	729.82	.....	216.68	1,322.46	2,268.96
Goshen	591.96	.....	507.75	1,010.65	2,110.36
Grantham	3,451.12	.....	.....	72.91	3,524.03
Langdon	690.46	.....	461.99	.....	1,152.45
Lempster	956.29	.....	265.80	743.72	1,965.81
Newport	2,477.00	.....	10,014.40	2,053.13	14,544.53
Plainfield	100.22	.....	561.03	1,539.17	2,200.42
Springfield	1,585.52	.....	238.48	1,204.73	3,028.73
Sunapee	5,963.95	.....	286.18	3,742.30	9,992.43
Unity	2,454.98	.....	1,120.43	425.76	4,001.17
Washington	1,234.79	.....	576.63	383.62	2,195.04
Aggregate	$55,936.01	$22,192.22	$28,096.98	$29,226.27	$135,451.48

SULLIVAN COUNTY—*Continued.*

Towns.	Liabilities.				
	Accounts owed by town.	Notes outstanding.	Bonds outstanding.	Trust Funds. Amount of principal used by town.	Total liabilities.
Acworth	$885.60	$2,650.00	$5,500.00	.....	$9,035.60
Charlestown	1,529.55	20,000.00	65,000.00	.....	86,529.55
Claremont	9,412.27	41,700.34	476,906.78	.....	528,019.39
Cornish	1,591.16	8,618.84	.....	.....	10,210.00
Croydon	665.21	1,000.00	.....	$600.00	2,265.21
Goshen	899.66	1,600.00	.....	.....	2,499.66
Grantham	73.80	.....	.....	.....	73.80
Langdon	984.78	300.00	.....	.....	1,284.78
Lempster	1,510.21	.....	.....	.....	1,510.21
Newport	15,000.00	18,150.00	226,000.00	4,246.20	263,396.20
Plainfield	2,644.08	981.00	.....	2,132.60	5,757.68
Springfield	948.08	.....	.....	2,660.66	3,608.74
Sunapee	148.02	26,330.00	12,100.00	775.00	39,353.02
Unity	1,878.05	3,000.00	.....	600.00	5,478.05
Washington	602.60	.....	.....	475.00	1,077.60
Aggregate	$38,773.07	$124,330.18	$785,506.78	$11,489.46	$960,099.49

SULLIVAN COUNTY—*Continued.*

Towns.	Net.		Purpose for Which Debt was Incurred.
	Debt.	Surplus.	
Acworth	$7,209.56	.....	Refunding, highways
Charlestown	57,962.00	.....	Water, sewers
Claremont	481,514.07	.....	Municipal improvements
Cornish	.....	$1,358.64	.....
Croydon	.....	3.75	.....
Goshen	389.30	.....	Highways, bridge
Grantham	.....	3,450.23	.....
Langdon	132.33	.....	General expenses
Lempster	.....	455.60	.....
Newport	248,851.67	.....	Municipal improvements
Plainfield	3,557.26	.....	Trust funds and unex. appro.
Springfield	580.01	.....	Trust funds
Sunapee	29,360.59	.....	Water, Trust funds, refund
Unity	1,476.88	.....	Trust funds, law suit
Washington	.....	1,117.44	.....
Aggregate	$831,033.67	$6,385.66	

Net Debt, $824,648.01.

SULLIVAN COUNTY—*Concluded.*

Towns.	Schools.		Precincts.	
	Assets.	Liabilities.	Assets.	Liabilities.
Acworth	$1,665.10	$735.76	.....	.....
Charlestown	1,812.00	2,920.00	.....	.....
Claremont	5,968.09	16,764.38	.....	.....
Cornish	.....	119.75	.....	.....
Croydon	.....	122.31	.....	.....
Goshen	31.04	.....	.....	.....
Grantham	4,174.46	1,516.71	.....	.....
Langdon	263.27	138.85	.....	.....
Lempster	137.31	300.00	.....	.....
Newport	3,966.21	.....	.....	.....
Plainfield	445.22	78.00	.....	.....
Springfield	1,419.15	420.90	.....	.....
Sunapee	3.48	.....	.....	.....
Unity	6.92	.....	.....	.....
Washington	127.73	165.81	.....	.....
Aggregate	$20,019.98	$23,282.47	.....	.....

GRAFTON COUNTY.

Towns.	Assets.				
	Cash on hand.	Sinking funds.	Accounts due towns.	Uncollected taxes.	Total assets.
Alexandria	$2,008.96	.....	$1,821.91	$418.69	$4,249.56
Ashland	1,157.55	.....	306.06	.....	1,463.61
Bath	2,954.26	.....	569.78	1,556.48	5,080.52
Benton	298.02	.....	26.28	.....	324.30
Bethlehem	2,511.10	.....	3,938.53	185.39	6,635.02
Bridgewater	2,898.59	.....	151.13	1,129.92	4,179.64
Bristol	432.94	.....	456.80	.....	889.74
Campton	2,799.07	.....	2,097.89	4,944.93	9,841.89
Canaan	5,386.28	.....	1,940.89	822.07	8,149.24
Dorchester	420.16	.....	115.36	.....	535.52
Easton	310.28	.....	5.00	11.77	327.05
Ellsworth	666.18	.....	309.17	86.71	1,062.06
Enfield	4,266.00	.....	9,842.61	282.42	14,391.03
Franconia	253.09	.....	1,172.13	177.49	1,602.71
Grafton	1,507.31	.....	1.60	380.83	1,889.74
Groton	539.31	.....	1,198.98	367.76	2,106.05
Hanover	52.50	.....	6,059.29	1,664.80	7,776.59
Haverhill	6,846.33	.....	2,045.14	525.94	9,417.41
Hebron	1,737.29	.....	.....	.....	1,737.29
Holderness	2,731.01	.....	15.20	171.88	2,918.09
Landaff	161.29	.....	933.71	.....	1,095.00
Lebanon	16,062.69	.....	14,536.23	1,039.33	31,638.25
Lincoln	3,911.28	.....	238.33	280.86	4,430.47
Lisbon	1,021.91	$4,000.00	1,576.15	792.53	7,390.59
Littleton	15,982.08	122,140.40	12,644.89	4,209.03	154,976.40
Livermore	1,095.59	.....	.....	290.80	1,386.39
Lyman	1,022.61	.....	548.87	38.30	1,609.78
Lyme	1,601.79	.....	1,091.73	120.36	2,813.88
Monroe	1,286.12	.....	271.44	851.61	2,409.17
Orange	390.83	.....	1,057.38	.....	1,448.21
Orford	1,904.45	.....	730.09	3,451.95	6,086.49
Piermont	6,675.93	.....	641.63	.....	7,317.56
Plymouth	1,952.02	.....	3,395.59	2,549.93	7,897.54
Rumney	1,916.20	.....	9,444.49	1,462.95	12,823.64
Thornton	1,926.15	.....	679.09	8,124.41	10,729.65
Warren	2,008.01	.....	1,096.24	1,160.24	4,259.49
Waterville	5,872.74	.....	.....	.....	5,872.74
Wentworth	719.03	.....	573.67	1,591.74	2,884.44
Woodstock	2,675.63	.....	702.25	3,156.41	9,564.29
Aggregate	$107,957.58	$129,170.40	$82,235.53	$41,847.53	$361,211.04

GRAFTON COUNTY—*Continued.*

Towns.	Liabilities.				
	Accounts owed by town.	Notes outstanding.	Bonds outstanding.	Trust Funds. Amount of principal used by town.	Total liabilities.
Alexandria	$418.22	.....	.....	$3,822.00	$4,240.22
Ashland	1,899.06	$83,246.04	.....	.....	85,145.10
Bath	1,137.21	3,000.00	.....	1,500.00	5,637.21
Benton	38.31	.....	.....	.....	38.21
Bethlehem	4,836.12	.....	.....	2,556.00	7,392.12
Bridgewater	94.80	.....	.....	.....	94.80
Bristol	.....	13,000.00	.....	100.00	13,100.00
Campton	4,148.33	7,951.44	.....	.....	12,099.77
Canaan	4,009.35	4,556.25	.....	.....	8,565.60
Dorchester	181.84	.....	.....	.....	181.84
Easton	581.88	700.00	.....	.....	1,281.88
Ellsworth	564.85	.....	.....	.....	564.85
Enfield	10,125.00	.....	.....	2,866.00	12,991.00
Franconia	.....	2,400.00	.....	.....	2,400.00
Grafton	1,165.32	.....	.....	.....	1,165.32
Groton	2,037.75	500.00	.....	.....	2,537.75
Hanover	2,576.08	1,178.87	.....	.....	3,754.95
Haverhill	396.60	41,000.00	.....	.....	41,396.60
Hebron	.....	.....	.....	.....	.....
Holderness	4,041.92	.....	.....	.....	4,041.92
Landaff	3,361.85	.....	.....	550.00	3,911.85
Lebanon	21,525.99	10,000.00	.....	.....	31,525.99
Lincoln	.....	.....	.....	2,000.00	2,000.00
Lisbon	93.80	.....	$14,000.00	.....	14,093.80
Littleton	2,465.62	17,000.00	260,000.00	.....	279,465.62
Livermore	.....	.....	.....	.....	.....
Lyman	681.74	.....	.....	.....	681.74
Lyme	2 054 02	1,300.00	.....	.....	3,354.02
Monroe	587.13	.....	.....	1,409.00	1,996.13
Orange	1,215.82	400.00	.....	.....	1,615.82
Orford	3,956.15	5,500.00	.....	211.23	9,667.38
Piermont	1,647.41	11,047.25	.....	.....	12,694.66
Plymouth	857.12	5,751.74	.....	.....	6,608.86
Rumney	12,977.02	.....	.....	.....	12,977.02
Thornton	565.97	11,965.39	.....	.....	12,531.36
Warren	1,740.73	10,648.15	.....	.....	12,388.88
Waterville	.....	.....	.....	.....	.....
Wentworth	597.85	2,800.00	.....	.....	3,397.85
Woodstock	.....	.....	2,022.50	.....	2,022.50
Aggregate	$92,580.86	$233,945.13	$276,022.50	$15,014.23	$617 562.72

GRAFTON COUNTY—*Continued.*

Towns.	Net.		Purpose for Which Debt was Incurred.
	Debt.	Surplus.	
Alexandria	.....	$9.34	.....
Ashland	$83,681.49	.....	Water, electric light and power
Bath	556.69	.....	Bridge
Benton	.....	285.99	.....
Bethlehem	757.10	.....	Trust funds
Bridgewater	.....	4,084.84	.....
Bristol	12,210.26	.....	Highways, sewers, trust funds
Campton	2,257.88	.....	General expenses
Canaan	416.36	.....	General expenses
Dorchester	.....	353.68	.....
Easton	954.83	.....	Refunding
Ellsworth	.....	497.21	.....
Enfield	.....	1,400.03	.....
Franconia	797.29	.....	Law suit
Grafton	.....	724.42	.....
Groton	431.70	.....	General expenses
Hanover	.....	4,021.64	.....
Haverhill	31,979.19	.....	Bridges, public improvements
Hebron	.....	1,737.29	.....
Holderness	1,123.83	.....	Unexpended appropriations
Landaff	2,816.85	.....	Trust funds, public improvements
Lebanon	.....	112.26	.....
Lincoln	.....	2,430.47	.....
Lisbon	6,703.21	.....	Town building
Littleton	124,489.22	.....	Municipal improvements
Livermore	.....	1,386.29	.....
Lyman	.....	928.04	.....
Lyme	540.14	.....	Public improvements
Monroe	.....	413.04	.....
Orange	167.61	.....	General expenses
Orford	3,580.89	.....	Trust funds, highways
Piermont	5,377.10	.....	Refunding
Plymouth	.....	1,288.68	.....
Rumney	153.38	.....	General expenses
Thornton	1,801.71	.....	Highways
Warren	8,129.39	.....	Highways
Waterville	.....	5,872.74	.....
Wentworth	513.41	.....	General expenses
Woodstock	.....	7,541.79	.....
Aggregate	$289,439.53	$33,087.85	

Net Debt, $256,351.68.

GRAFTON COUNTY—*Concluded.*

Towns.	Schools.		Precincts.	
	Assets.	Liabilities.	Assets.	Liabilities.
Alexandria	$60.08	$562.23	.....	.....
Ashland	130.74	.....	.....	.....
Bath	821.06	1,245.60	.....	.....
Benton	149.33	.....	.....	.....
Bethlehem	1,110.66	3,700.00	$6,552.69	$38,404.16
Bridgewater	50.30	208.40	.....	.....
Bristol	418.10	1,655.43	292.21	.....
Campton	1,708.09	.....	.....	.....
Canaan	684.05	1,405.02	28.05	.....
Dorchester	85.92	.....	.....	.....
Easton	212.62	.....	.....	.....
Ellsworth	135.64	.....	.....	.....
Enfield	11.34	3,500.00	2,913.97	32,255.95
Franconia	1,328.88	73.60	.....	.....
Grafton	3,990.43	.....	.....	.....
Groton	40.51	40.00	.....	.....
Hanover	3,376.80	18,000.00	8,660.78	12,425.00
Haverhill	4,268.79	35,606.18	2,162.41	25,387.50
Hebron	61.09	.....	.....	.....
Holderness	.....	484.77	.....	.....
Landaff	1,238.72	254.30	.....	.....
Lebanon	7,213.52	44,768.30	9,849.70	12,000.00
Lincoln	2,002.97	.....	.....	.....
Lisbon	3,371.94	35,900.00	46.87	1,308.81
Littleton	4,145.02	25,000.00	38,885.67	73,500.00
Livermore	51.34	207.69	.....	.....
Lyman	530.17	.....	.....	.....
Lyme	113.61	.....	.....	.....
Monroe	134.72	.....	.....	.....
Orange	76.85	28.85	.....	.....
Orford	546.99	.....	.....	.....
Piermont	373.99	297.27	.....	.....
Plymouth	233.82	63,500.00	372.66	38,197.00
Rumney	.....	209.56	.....	.....
Thornton	1,190.84	353.25	.....	.....
Warren	1,398.11	.....	.....	.....
Waterville	.....	.....	.....	.....
Wentworth	35 35	95.41	.....	.....
Woodstock	241.78	352.00	.....	.....
Aggregate	$41,544.17	$237,447.86	$69,765.01	$3,233,478.42

COOS COUNTY.

Towns.	Assets.				
	Cash on hand.	Sinking funds.	Accounts due towns.	Uncollected taxes.	Total assets.
Berlin	$86,232.32	.....	$16,745.87	$6,015.21	$108,993.40
Carroll	2,364.50	.....	2,433.56	.....	4,798.06
Clarksville	870.11	.....	240.41	89.34	1,199.86
Colebrook	3,266.05	.....	1,056.90	.....	4,322.95
Columbia	448.46	.....	2,296.84	.....	2,745.30
Dalton	4,248.83	.....	591.05	1,785.51	6,625.39
Dummer	710.98	.....	1,009.18	.....	1,720.16
Errol	6,643.33	.....	1,579.41	1,386.58	9,609.32
Gorham	62,527.32	$42,000.00	125.00	4,093.38	108,745.70
Jefferson	1,833.85	.....	2,633.13	557.82	5,024.80
Lancaster	7,688.65	.....	2,177.01	253.24	10,118.90
Milan	2,341.22	.....	909.70	.....	3,250.92
Northumberland	1,247.56	.....	4,160.11	438.33	5,846.00
Pittsburg	9,847.72	.....	1,966.65	.....	11,814.37
Randolph	2,598.09	.....	1,206.15	1,442.44	5,246.68
Shelburne	820.03	.....	305.95	1,297.79	2,423.77
Stark	310.03	.....	985.06	817.02	2,112.11
Stratford	3,283.90	450.00	1,211.79	.....	4,945.69
Stewartstown	1,273.76	.....	855.50	303.06	2,432.32
Whitefield	2,543.70	.....	2,254.43	.....	4,798.13
Wentworth's Location	2,039.18	.....	73.47	.....	2,112.65
Aggregate	$203,139.59	$42,450.00	$44,817.17	$18,479.72	$308,886.48

COOS COUNTY—*Continued.*

Towns.	Liabilities.				
	Accounts owed by town.	Notes outstanding.	Bonds outstanding.	Trust Funds. Amount of principal used by town.	Total liabilities.
Berlin	$31,189.75	.....	$310,000.00	.....	$341,189.75
Carroll	2,504.05	$10,000.00	.....	.....	12,504.05
Clarksville	.....	.....	.....	.....	.....
Colebrook	7,920.17	39,000.00	.....	$400.00	47,320.17
Columbia	21.00	2,000.00	.....	.....	2,021.00
Dalton	2,108.92	7,528.12	.....	.....	9,637.04
Dummer	341.67	.....	.....	.....	341.67
Errol	3,688.86	.....	.....	.....	3,688.86
Gorham	3,034.55	37,800.00	185,000.00	.....	225,834.55
Jefferson	864.67	800.00	25,500.00	.....	27,164.67
Lancaster	7,988.05	12,300.00	.....	16,332.73	36,620.78
Milan	79.99	.....	.....	.....	79.99
Northumberland	1,349.85	12,500.00	.....	.....	13,849.85
Pittsburg	8,202.27	.....	.....	64.00	8,266.27
Randolph	610.96	2,300.00	.....	.....	2,910.96
Shelburne	1,445.87	.....	.....	.....	1,445.87
Stark	96.83	500.00	.....	.....	596.83
Stratford	3,157.46	19,316.32	.....	450.00	22,923.78
Stewartstown	.....	16,300.00	.....	.....	16,300.00
Whitefield	101.12	7,000.00	47,000.00	.....	54,101.12
Wentworth's Location	1,751.98	.....	.....	.....	1,751.98
Aggregate	$76,458.02	$167,344.44	$567,500.00	$17,246.73	$828,549.19

COOS COUNTY—*Continued.*

Towns.	Net. Debt.	Net. Surplus.	Purpose for Which Debt was Incurred.
Berlin	$232,196.35	.....	Municipal improvements
Carroll	7,705.99	.....	Water
Clarksville	.....	$1,199.86	.....
Colebrook	42,997.22	.....	Highways, bridges, refunding
Columbia	.....	724.30	.....
Dalton	3,011.65	.....	Civil war debt
Dummer	.....	1,378.49	.....
Errol	.....	5,920.46	.....
Gorham	117,088.85	.....	Water, Town hall
Jefferson	22,139.87	.....	Steam roller, highways
Lancaster	26,501.88	.....	Trust funds, general expenses
Milan	.....	3,170.93	.....
Northumberland	8,003.85	.....	Bridges, playgrounds
Pittsburg	.....	3,548.10	.....
Randolph	.....	2,335.72	.....
Shelburne	.....	977.90	.....
Stark	.....	1,515.28	.....
Stratford	17,978.09	.....	Factory sites
Stewartstown	13,867.68	.....	General expenses
Whitefield	49,302.99	.....	Refunding
Wentworth's Location	.....	360.67	.....
Aggregate	$540,794.42	$21,131.71	

Net Debt, $519,662.71.

COOS COUNTY—*Concluded.*

Towns.	Schools. Assets.	Schools. Liabilities.	Precincts. Assets.	Precincts. Liabilities.
Berlin	$7.50	$62,837.50	.....	.....
Carroll	855.80	.....	.....	.....
Clarksville	99.77	.....	.....	.....
Colebrook	1,169.18	26,465.47	$208.41	.....
Columbia	.....	1,705.10	.....	.....
Dalton	.....	207.16	.....	.....
Dummer	.....	645.46	.....	.....
Errol	894.39	555.00	.....	.....
Gorham	1,829.72	36,160.00	.....	.....
Jefferson	96.99	.....	.....	.....
Lancaster	404.56	62,750.00	4,754.71	$15,000.00
Milan	914.58	.....	.....	.....
Northumberland	534.10	50,279.71	.....	35.36
Pittsburg	929.15	185.69	.....	.....
Randolph	182.78	.....	.....	.....
Shelburne	555.11	.....	.....	.....
Stark	4.38	.....	.....	.....
Stratford	360.15	15,000.00	.....	.....
Stewartstown	1,650.50	21,258.50	328.88	2,900.00
Whitefield	1,391.93	16,164.41	1,779.25	52,950.00
Wentworth's Location	.....	.....	.....	.....
Aggregate	$11,880.59	$294,214.09	$7,071.25	$70,885.36

RECAPITULATION BY COUNTIES.

Counties.	Assets.				
	Cash on hand.	Sinking funds.	Accounts due towns.	Uncollected taxes.	Total assets.
Rockingham	$216,935.30	$428,455.47	$113,252.77	$97,026.30	$855,669.84
Strafford	121,880.25	40,004.77	14,168.24	26,087.73	202,140.99
Belknap	66,692.44	.....	33,326.64	19,804.60	119,823.69
Carroll	54,844.66	.....	29,530.58	5,156.83	89,532.07
Merrimack	138,240.00	1,673.15	43,587.13	104,925.28	288,425.56
Hillsborough ...	374,487.27	480,164.61	49,709.13	329,157.67	1,233,538.68
Cheshire	102,947.49	2,096.21	81,443.21	85,081.35	271,568.26
Sullivan	55,936.01	22,192.22	28,096.98	29,226.27	135,451.48
Grafton	107,957.58	129,170.40	82,235.53	41,847.53	361,211.04
Coös	203,139.59	42,450.00	44,817.17	18,479.72	308,886.48
Aggregate ..	$1,443,060.59	$1,146,226.83	$520,167.38	$756,793.28	$3,866,248.08

RECAPITULATION BY COUNTIES—*Continued.*

Counties.	Liabilities.				
	Accounts owed by towns.	Notes. outstanding.	Bonds outstanding.	Trust Funds. Amount of principal used by towns.	Total liabilities.
Rockingham	$160,723.07	$203,458.00	$1,373,268.75	$43,450.40	$1,780,900.22
Strafford	58,117.25	176,900.00	642,500.00	5,842.33	883,359.58
Belknap	82,998.45	75,273.44	206,000.00	32,392.59	396,664.48
Carroll	43,393.43	19,743.67	13,543.50	16,639.77	93,320.37
Merrimack	126,697.44	190,858.54	642,478.70	63,500.84	1,023,535.52
Hillsborough ...	82,340.84	599,494.22	2,583,574.00	51,077.30	3,316,486.36
Cheshire	83,919.46	155,266.60	259,569.19	30,020.86	528,776.11
Sullivan	38,773.07	124,330.18	785,506.78	11,489.46	960,099.49
Grafton	92,580.86	233,945.13	276,022.50	15,014.23	617,562.72
Coös	76,458.02	167,344.44	567,500.00	17,246.73	828,549.19
Aggregate ..	$846,001.89	$1,946,614.22	$7,349,963.42	$286,674.51	$10,429,254.04

RECAPITULATION BY COUNTIES—*Concluded.*

Counties.	Schools.			Precincts.	
	Net debt.	Assets.	Liabilities.	Assets.	Liabilities.
Rockingham	$925,230.38	$23,350.89	$302,577.96	$13,526.16	$121,320.35
Strafford	681,218.59	49,137.85	72,485.23	121,619.05	175,493.51
Belknap	276,840.80	10,444.38	21,761.01	27,768.11	60,319.44
Carroll	3,788 30	11,172.43	8,727.39	37,345.11	175,926.41
Merrimack	735,109.96	18,222.32	216,990.53	65,551.60	547,570.99
Hillsborough ...	2,082,947.68	180,420.60	779,273.60	1,566.67	79,150 00
Cheshire	257,207.85	23,135.14	148,216.34	622.17	33,500.00
Sullivan	824,648.01	20,019.98	23,282.47	.....	.....
Grafton	256,351.68	41,544.17	237,447.86	69,765.01	233,478.42
Coös	519,662.71	11,880.59	294,214.00	7,071.25	70,885.36
Aggregate ..	$6,563,005.96	$389,328.35	$2,104,976.39	$344,835.13	$1,497,644.48

TABULAR STATEMENT.

Showing the Financial Condition of the Several Counties at the Close of the Fiscal Year Ending December 31, 1919.

COUNTIES.	Assets.			
	Cash on hand including sinking funds.	Bills due county.	Uncollected taxes.	Total assets.
Rockingham	$35,023.08	$1,257.07	$28.61	$36,308.76
Strafford	17,014.13	224.00	.....	17,238.13
Belknap	6,870.01	695.00	.....	7,565.01
Carroll	24,270.25	.....	302.32	24,572.57
Merrimack	6,019.57	2,016.38	.....	8,035.95
Hillsborough	154,805.61	13,448.45	294.91	168,548.97
Cheshire	3,418.74	.....	.....	3,418.74
Sullivan	9,906.28	.....	.....	9,906.28
Grafton	3,884.75	64,651.28	168.94	68,704.97
Coös	724.04	200.00	77.02	1,001.06
Aggregate	$261,936.46	$82,492.18	$871.80	$345,300.44

TABULAR STATEMENT—*Continued.*

COUNTIES.	Liabilities.			
	Bills owed by county.	Notes outstanding.	Bonds outstanding.	Total liabilities.
Rockingham	.....	.....	$141,000.00	$141,000.00
Strafford	.....	.....	.....	.....
Belknap	.....	$7,000.00	.....	7,000.00
Carroll	$970.42	53,600.00	35,000.00	89,570.42
Merrimack	.....	.....	.....	.....
Hillsborough	.....	100,000.00	193,653.67	293,653.67
Cheshire	.....	.....	.....	.....
Sullivan	41.50	24,750.00	16,000.00	40,791.50
Grafton	1,979.27	12,000.00	36,000.00	49,979.27
Coös	1,307.99	52,500.00	15,000.00	68,807.99
Aggregate	$4,299.18	$249,850.00	$436,653.67	$690,802.85

TABULAR STATEMENT—*Continued.*

COUNTIES.	Net.	
	Debt.	Surplus.
Rockingham	$104,691.24	.....
Strafford	.....	$17,238.13
Belknap	.....	565.01
Carroll	64,997.85	.....
Merrimack	.....	8,035.95
Hillsborough	125,104.70	.....
Cheshire	.....	3,418.74
Sullivan	30,885.22	.....
Grafton	.....	18,725.70
Coös	67,806.93	.....
Aggregate	$393,485.94	$47,983.53

Net Debt, December 31, 1918	$426,386.53
Net Debt, December 31, 1919	345,502.41
Decrease of debt for the year	$80,884.12

TABULAR STATEMENT—*Concluded.*

COUNTIES.	Value of county buildings and farms.	Value of stock and personal property	Purpose for Which Debt was Incurred.
Rockingham	$353,062.00	$72,258.75	Refunding, jail, almshouse.
Strafford	142,883.00	40,686.25	
Belknap	110,500.00	26,886.68	
Carroll	74,500.00	26,773.64	Courthouse and general expenses.
Merrimack	214,947.00	42,111.91	
Hillsborough	558,479.21	88,162.77	County buildings.
Cheshire	199,500.00	26,605.25	
Sullivan	88,000.00	34,459.60	County hospital and general expenses.
Grafton	196,000.00	75,062.18	
Coös	158,590.73	33,763.13	Jail and other buildings and expenses.
Aggregate	$2,096,461.94	$466,770.16	

SUMMARY OF
RECEIPTS AND DISBURSEMENTS
OF SCHOOLS BY COUNTIES

SUMMARY OF INCOME OF SCHOOL DISTRICTS BY COUNTIES.

Fiscal Year Ending August 31, 1920.

	Rockingham	Strafford	Belknap	Carroll	Merrimack	Hillsborough
From state:						
For qualified teachers	$15,968.00	$1,894.37	$1,350.00	$2,550.67	$3,036.95	$4,368.43
High school tuition rebate	8,790.87	1,158.04	1,067.98	276.22	947.42	1,456.77
Equalization	41,764.76	11,905.58	12,222.27	19,874.75	34,018.33	19,669.69
From selectmen (raised by taxation):						
For general current expenses	308,361.84	242,188.27	144,967.83	98,733.74	369,202.39	843,475.23
Debt and interest	12,794.35	6,626.00	8,555.00	456.00	4,149.93	608.75
New lands, buildings, equipment, repairs	34,324.00	8,240.00	2,770.00	4,407.00	1,678.16	3,816.26
Per capita tax	10,514.40	9,038.00	6,178.00	4,465.00	13,828.00	7,408.00
From all other sources:						
Dog licenses	4,963.30	3,151.07	2,829.76	1,400.34	3,998.23	7,551.92
High and elementary school tuitions	2,763.86	4,111.66	3,239.30	1,130.00	5,420.35	13,298.39
Income from local trust funds	4,150.21	2,944.25	522.06	810.66	2,402.91	7,242.54
Interest	.....	.....	54.02	24.61	.....	107.53
National forest reserve fund	.....	.....	.....	.....	.....	.....
Vocational education	620.00	440.00	610.00	.....	1,420.00	1,979.00
Gifts	50.00	.....	.....	700.00	4.80	50.00
Sale of property	609.91	16.73	62.95	295.22	618.41	514.53
Insurance adjustments	.....	171.03	.....	.....	.....	5.20
Money borrowed on notes and bonds	4,555.54	4,300.00	3,000.00	4,623.92	19,697.50	4,220.00
All other receipts	1,512.79	581.99	699.38	653.74	6,280.48	3,212.82
Total revenue	$451,743.83	$296,766.99	$188,128.55	$140,401.87	$466,703.86	$918,985.06
Cash on hand September 1, 1919	17,650.85	28,181.67	3,575.48	4,533.86	18,941.46	90,651,04
Grand Total	$469,394.63	$324,948.66	$191,704.03	$144,935.73	$485,645.32	$1,009,636.10

SUMMARY OF INCOME OF SCHOOL DISTRICTS BY COUNTIES—*Concluded.*

Fiscal Year Ending August 31, 1920.

	Cheshire	Sullivan	Grafton	Coös	Totals
From state:					
For qualified teachers	$5,084.20	$1,102.00	$5,266.80	$3,436.00	$44,057.42
High school tuition rebate	2,858.20	390.59	5,953.51	8,015.72	30,915.32
Equalization	30,849.49	12,404.13	59,847.07	29,615.35	272,171.42
From selectmen (raised by taxation):					
For general current expenses	248,601.88	150,796.48	342,223.04	272,033.75	3,020,584.45
Debt and interest	23,806.84	6,048.75	13,445.00	21,309.30	97,799.92
New lands, buildings, equipment, repairs	4,285.00	11,715.00	11,253.39	9,774.62	92,293.43
Per capita tax	7,048.00	6,170.00	12,044.00	5,404.00	82,097.40
From all other sources:					
Dog licenses	4,402.44	2,289.95	3,994.43	1,777.46	36,358.90
High and elementary school tuitions	5,002.35	1,713.77	19,050.79	10,987.63	66,718.10
Income from local trust funds	1,138.17	7,296.44	2,260.03	74.98	28,842.25
Interest	22.07	31.54	127.73	.....	367.50
National forest reserve funds	.....	.....	455.22	697.70	1,152.92
Vocational education	337.50	336.00	550.42	1,525.00	7,817.92
Gifts	165.00	189.72	235.80	.....	1,395.32
Sale of property	497.18	206.57	6,545.48	105.20	9,472.18
Insurance adjustments	125.00	150.00	11,200.00	50.00	11,701.23
Money borrowed on notes and bonds	20,987.50	700.00	69,837.17	20,722.55	152,644.18
All other receipts	1,322.17	690.19	5,754.10	8,524.20	29,231.86
Total revenue	$356,432.99	$202,231.13	$570,073.98	$394,053.46	$3,985,621.72
Cash on hand September 1, 1919	6,410.23	8,409.65	28,535.54	3,968.82	210,858.60
Grand Total	$362,943.22	$210,640.78	$598,609.52	$398,022.28	$4,196,480.32

SUMMARY OF EXPENSE AND OUTLAY OF SCHOOL DISTRICTS BY COUNTIES.

Fiscal Year Ending August 31, 1920.

	Rockingham	Strafford	Belknap	Carroll	Merrimack	Hillsborough
Administration:						
1. Salaries of district officers	$3,352.00	$1,480.00	$1,446.34	$1,714.09	$3,012.32	$4,822.58
2. Superintendents excess salary	4,669.46	1,999.32	1,643.53	1,065.00	5,720.91	4,225.84
3. Truant officers and school censers	1,530.66	1,533.71	990.18	291.68	1,905.72	6,851.61
4. Expense of administration	4,477.22	5,529.55	3.163.67	771.30	3,083.47	11,533.44
Instruction:						
5. Principals and regular teachers' salary	223,530.45	145,249.03	86,553.79	71,707.68	270,841.06	597,681.98
6. Text books	9,231.89	8,143.47	3,243.25	3,293.83	9,986.76	14,953.45
7. Scholar's supplies	10,951.20	8,760.51	4,128.85	3,658.08	17,881.11	33,173.21
8. Flags and appurtenances	125.54	75.12	393.84	118.94	485.57	137.65
9. Other expenses of instruction	2,487.88	2,246.59	2,318.63	1,315.44	2,922.02	9,051.02
Operation and maintenance of school plant:						
10. Janitor service	18,512.70	15,990.84	6,557.08	5.049.55	20,193.26	52,520.82
11. Fuel	21,099.85	17,672.74	8,356.79	6,517.27	23,197.29	59,964.50
12. Water, light and janitors supplies	3,007.69	2,428.02	1,628.40	837.81	4,830.66	14,685 25
13. Minor repairs and expenses	10,682.65	6,900.92	6,440.56	3,119.12	14,590.61	14,768.10
Auxiliary agencies and special activities:						
14. Medical inspection	1,393.08	2,081 87	2,508.57	758.58	2,842.89	5,344.37
15. Transportation	25,886.29	18,741.37	11,461.16	14,021.87	25,144.21	24,987.28
16. High school and academy tuition	32,925.28	6,115.29	8,627.56	4,291.56	16,236.70	13,607.93
17. Elementary school tuition	1,268.09	1,236.75	1,046.50	872.36	1,540.07	2,227.72
18. Other special activities	1,051.85	824.83	1,312.06	39.00	1,018.12	1,975.86
Fixed charges:						
19. Insurance	2,463.15	810.65	396.50	319.30	1,739.68	1,324.65
20. Other fixed charges	432.32	300.00	881.25	559.00	103.00	262.00
Outlay for construction and equipment:						
21. Lands and new buildings	17,515.80	.....	1,307.85	.....	612.28	844.86
22. Alterations of old buildings	6,998.92	7,957.66	3,746.19	5,089.07	4,526.79	4,275.41
23. New equipment	6,360.93	2,378.98	3,842.53	730.39	2,007.11	4,301.49
Debt, interest, and other charges:						
24. Payment of principal of debt	14,146.00	9,080.00	7,805.00	7.094.00	10,815.28	2,550.00
25. Payment of interest on debt	4,719.21	2,740.63	752.58	152.57	8,524.54	418.75
26. Tax for state wide supervision	13,042.00	10,278.00	7,786.00	4,918.00	15,268.00	10,642.00
27. Payment of notes and bills previous year	5,979.05	.....	4,111.32	2.049.29	6,596.29	3,793.04
Total payments for all purpoess	$447,840.66	$280,555.85	$182,450.03	$140,354.78	$475,625.72	$900,924.81
Total cash on hand Aug. 31, 1920	21,554.02	44,392.81	9,254.00	4,580.95	10,019.60	108,711.29
Grand total	$469,394.68	$324,948.66	$191,704.03	$144,935.73	$485,645.32	$1,009,636.10

SUMMARY OF EXPENSE AND OUTLAY OF SCHOOL DISTRICTS BY COUNTIES—*Concluded.*

Fiscal Year Ending August 31, 1920.

	Cheshire	Sullivan	Grafton	Coös	Totals
Administration:					
1. Salaries of district officers	$2,986.86	$1,254.87	$4,718.20	$3,101.10	$27,888.36
2. Superintendents excess salary	989.33	1,403.29	4,420.72	3,149.99	29,287.39
3. Truant officers and school censers	581.07	331.97	754.03	1,745.63	16,516.34
4. Expense of administration	2,061.74	2,290.88	6,467.84	5,952.18	45,331.29
Instruction:					
5. Principals and regular teachers' salary	129,809.01	108,786.51	247,984.37	185,023.40	2,067,767.28
6. Text books	6,552.87	5,869.04	12,476.00	7,286.31	81,026.87
7. Scholar's supplies	9,132.53	6,047.58	13,452.36	10,583.61	117,769.04
8. Flags and appurtenances	114.73	61.78	197.90	152.68	1,863.75
9. Other expenses of instruction	2,014.32	2,693.06	8,761.67	1,418.09	35,228.77
Operation and maintenance of school plant:					
10. Janitor service	9,127.55	9,038.46	19,626.17	18,932.93	175,549.36
11. Fuel	9,951.65	9,506.53	28,465.79	22,736.31	207,468.22
12. Water, light and janitors supplies	3,466.35	1,432.85	3,799.04	4,936.68	41,052.75
13. Minor repairs and expenses	13,168.12	4,859.00	15,694.26	5,291.27	95,514.61
Auxiliary agencies and special activities:					
14. Medical inspection	1,565.50	2,108.08	2,140.09	1,560.03	22,303.06
15. Transportation	22,504.84	11,995.42	22,652.93	17,073.33	194,468.70
16. High school and academy tuition	7,828.15	4,203.47	15,847.47	6,578.15	116,261.56
17. Elementary school tuition	46,322.01	875.60	3,191.53	2,118.17	60,698.80
18. Other special activities	346.69	1,642.81	214.15	593.54	9,018.91
Fixed charges:					
19. Insurance	2,636.28	708.50	5,742.48	1,747.05	17,888.24
20. Other fixed charges	1,051.67	125.00	1,127.40	79.29	4,920.93
Outlay for construction and equipment:					
21. Lands and new buildings	1,440.66	110.00	44,987.86	105.00	66 924.31
22. Alterations of old buildings	9,033.08	6,896.17	6,626.83	14,655.11	69,805.23
23. New equipment	8,487.32	2,331.01	6,539.41	4,095.20	40,874.37
Debt, interest, and other charges:					
24. Payment of principal of debt	27,728.50	5,935.13	50,511.14	32,655.58	168,320.63
25. Payment of interest on debt	7,162.15	643.32	10,046.92	15,288.36	50,449.03
26. Tax for state wide supervision	12,240.00	7,224.00	15,086.00	11,938.00	108 422.00
27. Payment of notes and bills previous year	2,778.51	689.11	20,615.03	8,432.15	55,043.79
Total payments for all purposes	$341,081.49	$199,063.44	$571,947.64	$387,829.17	$3,927,673.59
Total cash on hand Aug. 31, 1920	21,861.73	11,577.34	26,661.88	10,193.11	268,806.73
Grand total	$362,943.22	$210,640.78	$598,609.52	$398,022.28	$4,196,480.32

CLASSIFIED SUMMARY OF RECEIPTS AND EXPENDITURES OF CITIES AND TOWNS BY COUNTIES

CLASSIFIED SUMMARY OF RECEIPTS OF CITIES AND TOWNS.

	Rockingham	Strafford	Belknap	Carroll	Merrimack	Hillsborough
Local taxes:						
1. Property and poll taxes, current year..	$1,139,685.60	$801,514.96	$541,609.94	$370,009.41	$1,190,091.44	$3,030,495.04
2. Property and poll taxes, previous year..	84,359.64	36,761.32	16,226.34	3,835.18	79,448.41	221,617.19
Tax sales redeemed	6,150.13	468.47	2,866.92	232.30	2,369.80	4,901.04
From state:						
3. For highways—						
(a) State aid maintenance	14,237.09	8,066.12	1,492.40	4,996.52	5,772.12	4,758.67
(b) State aid construction	8,152.53	1,695.05	2,681.02	4,656.46	7,459.47	5,229.25
(c) Trunk line maintenance	10,466.25	22,590.91	12,245.14	9,440.63	24,281.50	6,707.35
(d) Trunk line construction	46,432.37	10,983.63	9,606.40	3,389.34	45,129.89	19,716.55
4. Insurance tax	1,693.68	3,187.28	455.62	90.74	3,799.37	8,610.74
5. Railroad tax	33,181.12	32,958.76	19,159.90	12,883.94	81,162.78	115,581.82
6. Savings bank tax	56,524.42	55,072.34	34,048.99	13,085.21	116,360.12	183,860.84
7. Building and loan association tax	380.03	2.12	.....	.....	271.77	132.46
8. State aid for education	14,110.87	2,199.17	2,165.99	2,031.06	2,883.92	5,763.26
9. Fighting forest fires and blister rust ..	524.22	424.48	278.17	1,585.65	826.28	598.66
10. Bounties	82.00	10.20	45.60	371.40	254.00	221.60
From county:						
11. Support of poor	3,693.18	35.00	1,053.43	2,493.18	21,916.37	2,516.92
12. Aid furnished soldiers	493.24	.....	151.50	.....	3,781.08	343.57
From local sources except taxes:						
13. Dog licenses	6,150.45	3,987.46	2,660.92	1,450.71	5,246.78	7,421.81
14. Business licenses and permits	5,779.78	2,372.50	1,315.05	158.00	3,246.12	10,799.46
15. Fines and forfeits, municipal court	6,234.36	3,786.10	1,491.70	289.83	1,535.05	13,399.16
16. Rent of town hall	2,836.56	9,191.36	2,778.50	1,961.39	3,174.35	10,896.64
17. Interest received on taxes	1,777.44	217.96	163.00	218.70	1,398.82	6,142.73
18. Interest received on deposits	5,731.72	1,569.49	517.03	703.85	2,893.11	21,876.88
19. Income from trust funds	1,998.19	10,619.59	700.18	101.83	3,398.12	17,776.96
20. Income from sinking funds.....	.....	.....	.....	.....	850.78	.....
21. Income from departments	25,786.88	21,292.54	60,228.01	760.20	12,036.35	107,422.78
22. Income from municipally owned utilities	1,800.00	30,829.00	.....	.....	7,206.37	171,378.64
23. Permits for registration of motor vehicles	9,529.53	2,179.71	3,495.19	930.36	3,067.63	10,760.94

Receipts other than current revenue:						
Temporary loans in anticipation of taxes	221,679.64	133,517.50	142 540.27	53,169.06	283,935.42	1,611,725.00
Long term notes during year	10,800.00	30,000.00	.....	3,046.29	1,254.00	12,400.00
Bonds issued during year	93,699.75	.....	.....	.....	.....	434,800.00
Amount taken from sinking funds	750.00	1,000.00	.....	.....	.....	100,000.00
Insurance adjustments	3,041.25	.....	.....	.....	27.56	.....
Refunds	3,671.29	363.32	1,307.49	1,428.82	1,040.96	5,985.91
Gifts	.....	.....	368.67	.....	3,797.37	785.81
Trust funds	6.467.76	475.43	2,218.10	2,876.51	3,305.00	4,896.36
National forest reserve	.....	.....	.....	930.74	.....	.....
Total receipts during year	$1,827,350.97	$1,227,231.77	$863,871.46	$500,127.31	$1,923,222.11	$6,159,524.04
Cash on hand February 1, 1919	158,946.57	148,660.57	59,708.94	41,711.42	142,849.60	481,174.23
Grand total	$1,986,297.54	$1 375,892.34	$923.580.40	$541,838.73	$2,066,071.71	$6,640,698.27

CLASSIFIED SUMMARY OF RECEIPTS OF CITIES AND TOWNS—*Concluded.*

	Cheshire	Sullivan	Grafton	Coös	Totals
Local taxes:					
1. Property and poll taxes, current year..	$778,100.39	$524,265.17	$1,053,926.01	$970,372.50	$10,900,070.46
2. Property and poll taxes, previous year..	92,609.12	17,329.56	35,307.77	14,181.97	601,676.50
Tax sales redeemed	212.80	203.97	3,510.36	3,929.64	24,845.43
From state:					
3. For highways—					
(a) State aid maintenance	9,850.63	12,238.51	16,880.57	4,943.87	83,236.50
(b) State aid construction	3,473.30	3,510.16	9,270.87	6,669.73	52,797.84
(c) Trunk line maintenance	16,850.47	12,050.47	41,349.19	13,396.93	160,378.84
(d) Trunk line construction	31,998.89	7,388.95	34,894.37	27,158.38	236,698.77
4. Insurance tax	3,858.46	305.44	480.18	86.24	22,567.75
5. Railroad tax	32,593.02	9,701.94	28,209.35	29,228.09	394,660.72
6. Savings bank tax	24,494.68	8,952.95	52,883.75	26,138.76	574,422.06
7. Building and loan association tax	113.37	.....	.....	25.39	925.14
8. State aid for education	9,157.20	2,050.28	9,746.82	5,860.72	55,879.28
9. Fighting forest fires and blister rust ..	380.37	271.88	250.24	339.14	5,479.09
10. Bounties	369.00	453.80	797.35	148.40	2,753.35
From county:					
11. Support of poor	18,091.58	12,343.87	7,016.84	3,046.16	72,206.53
12. Aid furnished soldiers	1,159.14	276.24	745.05	.....	6,949.82
From local sources except taxes:					
13. Dog licenses	4,022.00	2,612.34	5,451.40	2,460.98	41,464.85
14. Business licenses and permits	1,469.66	1,925.00	2,959.79	1,799.03	31,824.39
15 Fines and forfeits, municipal court	1,255.13	1,426.97	781.21	4,445.02	34,594.53
16. Rent of town hall	4,874.79	5,026.95	3,440.35	4,941.67	49,122.56
17. Interest received on taxes	829.70	435.81	252.35	1,197.75	12,634.26
18. Interest received on deposits	402.02	78.25	747.14	2,424.38	36,943.87
19. Income from trust funds	5,492.32	222.60	1,010.79	68.08	41,388.66
20. Income from sinking funds.....	3,679.00	.....	746.19	1,400.00	6,675.97
21. Income from departments	18,701.09	24,890.34	47,520.96	29,261.64	347,850.79
22. Income from municipally owned utilities	5,404.61	10,882.78	2,034.82	812.75	230,348.97
23. Permits for registration of motor vehicles	3,144.17	3,894.26	4,353.67	16,960.88	58,316.34

Receipts other than current revenue:					
Temporary loans in anticipation of taxes	115,592.50	142,237.50	136,033.01	160,941.07	3,001,370.97
Long term notes during year	.....	5,950 00	6,300.00	34,316.32	103,563.61
Bonds issued during year	.....	.....	.....	99,533.35	628,033.10
Amount taken from sinking funds	.....	.....	.....	.....	101,750.00
Insurance adjustments	1,406.21	.....	10.00	.....	4,485.02
Refunds	.....	789.26	2,810.24	7,789.32	25,186.61
Gifts	610.00	4,855.00	1,275.00	1,183.03	12,874.88
Trust funds	2,950.00	639.01	1,260.00	1,064.00	26,152.17
National forest reserve	.....	.....	1,234.63	1,157.28	3,322.65
Total receipts during year	$1,193,145.62	$817,209.26	$1,513,490.27	$1,477,282.47	$17,502,455.28
Cash on hand February 1, 1919	100,510.94	50,929.16	113,531.44	137,614.32	1,435,637.19
Grand total	$1,293,656.56	$868,138.42	$1,627,021.71	$1,614,896.79	$18,938,092.47

CLASSIFIED SUMMARY OF EXPENDITURES OF CITIES AND TOWNS.

	Rockingham	Strafford	Belknap	Carroll	Merrimack	Hillsborough
Current maintenance expenses:						
General government—						
Town officers' salaries	$40,335.25	$32,459.99	$13,650.71	$10,969.56	$41,689.36	$53,920.77
Town officers' expenses	14,382.19	7,784.36	2,351.17	3,709.69	26,956.15	63,446.96
Election and registration expenses	1,799.19	1,853.29	361.03	305.15	835.81	10,749.10
Municipal court expenses	2,888.17	1,375.00	1,360.07	373.33	1,101.92	6,974.83
Expenses of town hall and buildings	16,383.31	25,693.85	6,234.82	3,107.38	14,370 78	32,668.06
Protection of persons and property—						
Police department	43,747.20	31,969.15	9,738.01	605.83	36,576.27	215,874.62
Fire department	50,492.87	37,068.69	17,619.09	7,328.25	67,961.59	298,796.08
Moth extermination and white pine blister	5,527.32	2,708.04	883.93	1,100.90	1,358.55	2,065.53
Bounties	150.00	96.05	63.20	479.00	313.70	277.22
Damage by dogs	197.92	300.45	627.46	210.00	771.85	113.36
Health—						
Health department	8,314 36	21,122.25	1,599.74	2,283.08	9,846.73	79,718.67
Vital statistics	465.50	583.50	151.70	171.75	4,509.19	1,518.44
Sewer maintenance	5,090.49	1,963 48	7,676.80	69.90	22,531.99	4,580.04
Highways and bridges (maintenance)—						
State aid maintenance	20,446.28	18,435.98	9,146.05	12,946.28	14,390.13	15,521.28
Trunk line maintenance	32,783.50	28,171.92	27,761.89	21,900.21	47,171.75	24,803.71
Town maintenance	83,521.09	34,908.89	132,916.87	67,686.42	169,920.52	186,333.43
Street lighting and sprinkling	39,814.65	22,835.83	17,740.51	6,290.33	52,947.06	116,298.37
General expenses of highway dept.	89,114.82	126,413.55	26,450.41	3,291.56	35,386.50	513,670.09
Libraries	16,291.25	12,950.16	6,866.60	2,317.40	15,972.62	43,326.68
Charities—						
Town poor	11,580.56	8,858.32	7,654.02	4,007.95	10,935.06	41,747.90
County poor	3,285.92	27.60	824.12	2,610.92	21,884.49	2,216.70
Patriotic purposes—						
Aid to G. A. R. and Memorial Day exercises	5,013.13	1,181.26	1,835.03	715.66	2,739.46	11,232.14
Aid to soldiers and their families	1,079.14	1,891.05	1,034.60	300.00	2,971.25	735.74
Welcome home and soldiers' memorial	2,848.74	2,673.30	9,261.64	.....	13,850.06	5,534.66
Recreation—						
Parks and playgrounds	4,608.72	2,784.68	1,922.96	151.16	8,016.73	43,487.12
Public service enterprises—						
Appropriation to water and electric utilities	9,516.26	31,641.45	4,945.68	.....	2,125.50	180,514.17
Markets and public scales	362.78	.....	393.93	.....	242.94	980.60
Cemeteries	3,486.31	4,309.58	16.60	89 87	15,926.54	70,834.25

Unclassified—						
Damages and legal expenses	1,787.89	1,565.92	3,493.19	140.00	1,258.65	22,221.59
Taxes bought by towns	6.507.51	52.60	1,685.14	94.11	4,248.20	5,804.06
Abatements, discounts and errors	2,418.67	1,885.15	732.48	3,937.91	1,487.76	5,533.71
Old home day	225.00	.....	95.00	.....	400.00	1,297.77
Town histories	.....	66.00	.....	.....	.....	.....
Interest—						
Paid on temporary loans	7,890.83	18,822.20	4,449.07	1,373.50	6,757.38	40.009.19
long terms notes	7,056 52	5,800.82	2,821.27	146.00	7,334.01	8,268.82
bonded debt	32,984.33	15,354.31	8,327.50	645.05	18,078.75	130,013.50
principal of trust funds	1,515.64	1,594.43	294.90	544.61	1,1[illegible]3.06	2,171.65
Outlay for new construction and permanent improvements—						
Highways and bridges—						
State aid construction	59,330.16	6,142.58	15,043.48	16,199.99	32,006.66	30.700.76
Trunk line construction	51,519.46	5,290.62	15,338.94	2,461.86	25,649.82	31,315.77
Town construction	30,246.99	42,593.12	11,857.70	17,029 72	4,183.16	116,632.74
Federal aid construction	27,725.04	17,845.76	.....	12,408.19	45,510.03	16,489.22
Sidewalk construction	6,165.42	3,133.79	6,783.90	1,028.35	2,831.98	5,330.54
Sewer construction	517.79	625.85	3,106.55	.....	177.71	74,614.06
Lands and buildings	43,725.75	5,705.56	.....	.....	1,194.88	66,115.51
New equipment	8,212.80	3,816.00	.....	787.35	55.00	920.87
Indebtedness—						
Payments on temporary loans	211,905.33	118,000.00	148,025.73	42,235.00	281,725.00	1,425,850.00
long term notes	6,314.15	37,000.00	5,300.00	1,710.94	26,370.82	34,153.00
bonded debt	29,520.00	24,000.00	6,000.00	2,000.00	21,000.00	266,700.00
to sinking funds	8,960.00	.....	.....	.....	.....	35,408.95
trustees of trust funds	526.25	11,680.00	2,196.67	1,000.00	135.68	16,430.09
of outstanding orders	.....	2,208.34	401.48	511.33	526.82	449.96
Payments to other governmental divisions—						
Taxes paid to state	233,068.00	173,592.00	110,022.00	75,584.00	272,463.23	705,634.05
county	136,097.55	68,499.90	40,800.00	36,151.81	96,602.21	246,505.60
precinct	9,053.83	7,334.00	10,947.48	9,747.06	6,313.94	7,725.00
school district	373,794.76	219,483.53	149,526.86	108,126.29	434,466.97	1,006,523.57
Total payments for all purposes	$1,810,598.54	$1,254,159.15	$857,887.93	$486,244.62	$1,935,185.72	$6,280,924.50
Cash on hand January 31, 1920	175,699.00	121,733.19	65,692.47	55,594.11	130,885.99	359,773.77
Grand total	$1,986,297.54	$1,375,892.34	$923,580.40	$541,838.73	$2,066,071.71	$6,640,698.27

CLASSIFIED SUMMARY OF EXPENDITURES OF CITIES AND TOWNS—*Concluded.*

	Cheshire	Sullivan	Grafton	Coös	Totals
Current maintenance expenses:					
General government—					
Town officers' salaries	$27,030.57	$18,624.81	$31,497.16	$25,632.38	$295,811.56
Town officers' expenses	7,945.31	7,808.32	9,541.66	22,334.40	166,260.21
Election and registration expenses	1,057.87	191.00	805.53	1,630.33	19,588.30
Municipal court expenses	2,671.66	1,358.50	2,922.52	1,197.78	22,218.78
Expenses of town hall and buildings	10,564.72	8,235.44	9,445.64	15,663.87	142,367.87
Protection of persons and property—					
Police department	13,810.25	2,267.70	8,823.45	27,207.85	390,620.33
Fire department	19,571.44	18,072.01	8,856.55	28,695.80	554,462.37
Moth extermination and white pine blister	1,843.49	3,508.10	1,179.67	.....	20,175.58
Bounties	434.25	387.75	1,028.68	350.00	3,579.85
Damage by dogs	320.61	510.75	433.00	1,233.00	4,723.40
Health—					
Health department	2,731.69	1,875.42	6,074.86	5,996.43	139,563.23
Vital statistics	761.50	258.60	762.93	255.14	9,535.25
Sewer maintenance	333.22	1,041.75	1,577.90	1,076.29	45,941.86
Highways and bridges (maintenance)—					
State aid maintenance	24,640.83	19,537.43	17,903.85	11,295.84	164,383.95
Trunk line maintenance	43,198.16	22,789.21	72,126.03	44,561.19	365,267.57
Town maintenance	60,612.74	47,359.46	155,443.97	188,638.50	1,077,341.89
Street lighting and sprinkling	29,441.76	20,651.66	28,254.08	19,432.20	348,706.45
General expenses of highway dept.	69,264.10	28,021.21	28,108.09	6,088.07	925,803.40
Libraries	10,507.67	3,541.10	10,506.56	8,028.79	129,868.53
Charities—					
Town poor	11,552.71	4,337.72	10,233.50	6,239.32	117,197.56
County poor	14,038.60	13,136.55	7,000.33	3,948.48	68,373.71
Patriotic purposes—					
Aid to G. A. R. and Memorial Day exercises	1,522.85	461.65	1,684.56	1,935.82	28,321.56
Aid to soldiers and their families	3,180.52	327.35	409.90	552.85	12,482.40
Welcome home and soldiers' memorial	1,603.25	833.30	27.78	536.09	37,168.82
Recreation—					
Parks and playgrounds	3,056.08	6,648.34	2,358.65	2,537.47	75,571.91
Public service enterprises—					
Appropriation to water and electric utilities	39,612.58	3,116.81	18,157.20	50,862.50	340,492.15
Markets and public scales	8.45	2,849.99	.....	.....	4,838.64
Cemeteries	9,579.77	4,159.77	4,255.95	3,424.72	116,053.36

Unclassified—					
Damages and legal expenses	1,755.78	747.58	1,788.70	756.15	35,515.45
Taxes bought by towns	493.17	330.72	3,962.54	3,023.38	26,201.43
Abatements, discounts and errors	2,628.77	2,048.68	1,802.44	311.15	22,786.72
Old home day	200.00	.....	273.95	.....	2,491.72
Town histories	1,937.54	.....	480.30	.....	2,433.84
Interest—					
Paid on temporary loans	4,500.08	3,031.28	4,084.33	4,842.82	95,790.63
long terms notes	6,925.89	12,776.01	7,502.66	18,343.43	76,975.43
bonded debt	7,616.01	22,654.00	10,048.75	7,416.93	253,144.13
principal of trust funds	687.90	623.00	325.37	595.65	9,456.21
Outlay for new construction and permanent improvements—					
Highways and bridges—					
State aid construction	26,965.71	16,080.44	42,240.23	37,719.66	282,429.62
Trunk line construction	38,398.57	5,142.87	79,272.88	43,247.69	297,688.48
Town construction	6,844.39	9,313.42	23,977.66	32,441.57	295,121.47
Federal aid construction	33,441.12	13,224.73	10,230.90	362.10	177,232.09
Sidewalk construction	650.18	1,041.53	8,096.94	3,081.31	38,138.94
Sewer construction	.....	325.78	.....	934.00	80,301.74
Lands and buildings	3,874.13	.....	872.60	19,316.32	140,807.75
New equipment	455.41	1,255.96	949.21	800.00	17,252.60
Indebtedness—					
Payments on temporary loans	75,543.62	125,400.00	103,954.99	165,341.67	2,697,981.34
long term notes	10,210.24	13,800.00	29,205.21	10,600.00	174,664.36
bonded debt	15,000.00	36,950.00	1,509.16	34,000.00	436,679.16
to sinking funds	500.00	.....	13,000.00	3,500.00	61,368.95
trustees of trust funds	4,481.72	6,496.20	2,038.50	1,064.00	46,049.11
of outstanding orders	1,598.54	.25	2,503.71	1,570.89	9,770.82
Payments to other governmental divisions—					
Taxes paid to state	169,110.00	91,677.10	212,082.00	164,232.00	2,207,464.38
county	84,700.00	50,000.00	70,870.37	78,710.27	908,937.71
precinct	945.15	.....	72,444.87	5,115.25	129,626.55
school district	280,850.05	177,266.51	384,048.15	307,839.86	3,441,926.55
Total payments for all purposes	$1,191,210.62	$832,122.76	$1,522,041.42	$1,424,572.71	$17,594,947.97
Cash on hand January 31, 1920	102,445.94	36,015.66	104,980.29	190,324.08	1,343,144.50
Grand total	$1,293,656.56	$868,138.42	$1,627,021.71	$1,614,896.79	$18,938,092.47

CLASSIFIED SUMMARY OF RECEIPTS AND DISBURSEMENTS BY COUNTIES

CLASSIFIED SUMMARY OF RECEIPTS OF COUNTIES, FISCAL YEAR ENDING DECEMBER 31, 1919.

	Rockingham	Strafford	Belknap	Carroll	Merrimack	Hillsborough
Current revenue:						
Taxes from cities and towns	$136,106.32	$68,500.00	$40,800.00	$42,109.17	$96,600.00	$246,505.60
Fines and forfeits, superior court	235.46	.....	.....	75.00	.....	3,893.14
Income from institutions:						
(a) County farm	7,986.75	12,848.98	4,150.00	.....	11,421.74	7,349.70
(b) Jail	204.00	.....	.....	.....	.....	590.54
Interest received on deposits	462.31	482.14	.....	132.72	221.96	1,365.56
Reimbursements	269.00	.....	284.99	317.65	835.55	371.98
Receipts other than current revenue:						
Temporary loans	48,319.67	45,000.00	14,000.00	16,570.83	55,000.00	375,000.00
Bonds issued during year	.....	.....	.....	.....	.....	.....
All other receipts	321.47	.....	.....	.25	.....	136.96
Total receipts	$193,904.98	$126,831.12	$59,234.99	$59,205.62	$164,079.25	$635,213.48
Cash on hand January 1, 1919	28,104.09	23,434.17	3,964.64	20,885.84	11,304.64	4,851.45
Grand total	$222,009.07	$150,265.29	$63,199.63	$80,091.46	$175,383.89	$640,064.93

	Cheshire	Sullivan	Grafton	Coös	Totals
Current revenue:					
Taxes from cities and towns	$84,700.00	$50,000.00	$70,646.06	$86,978.33	$922,945.45
Fines and forfeits, superior court	3,729.79	50.00	16.92	187.73	8,188.04
Income from institutions:					
(a) County farm	6,147.17	.....	13,894.38	9,200.00	72,998.72
(b) Jail	.....	.....	.....	.....	794.54
Interest received on deposits	.....	.....	.....	.....	2,664.69
Reimbursements	2,585.83	227.40	150.00	1,316.13	6,358.53
Receipts other than current revenue:					
Temporary loans	50,000.00	18,000.00	39,000.00	92,450.00	753,340.50
Bonds issued during year	.....	.....	40,000.00	.....	40,000.00
All other receipts	2,173.08	46.77	184.63	322.70	3,185.86
Total receipts	$149,335.87	$68,324.17	$163,891.99	$190,454.89	$1,810,476.36
Cash on hand January 1, 1919	9,408.98	4,930.38	2,336.30	5,663.76	114,884.25
Grand total	$158,744.85	$73,254.55	$166,228.29	$196,113.65	$1,925,360.61

CLASSIFIED SUMMARY OF DISBURSEMENTS OF COUNTIES, FISCAL YEAR ENDING DECEMBER 31, 1919.

	Rockingham	Strafford	Belknap	Carroll	Merrimack	Hillsborough
Current maintenance expenses:						
1. Salaries	$4,934.01	$4,507.68	$2,819.88	$1,902.94	$4,900.00	$8,520.15
2. Expenses	2,675.49	2,201.90	1,273.67	853.38	498.55	4,948.17
3. Care and supplies for Court House	7,104.05	629.85	2,665.97	1,524.09	5,975.60	7,192.14
Superior Court—						
4. Jury payrolls	8,480.26	4,106.37	3,084.52	1,841.07	10,453.85	14,145.71
5. "State vs—" payrolls	2,814.43	1,763.42	210.70	979.15	3,766.33	8,849.52
6. Counsel fees	98.00	710.62	205.19	106.50	132.62	252.70
7. Stenographer, etc.	1,888.78	2,460.05	552.60	1,014.99	1,871.75	2,321.63
8. Clerk of Superior Court	337.35	1,282.16	1,797.62	1,081.52	1,595.07	315.54
9. Sheriff and deputies	3,241.57	677.24	1,075.70	646.75	1,461.66	3,326.46
Charities and corrections—						
10. County farm expenditures	37,615.55	42,794.29	15,799.23	11,309.22	37,940.26	114,205.39
11. Support of poor not on farm	33,553.16	17,736.78	9,242.78	7,530.80	33,114.10	39,009.50
12. Jail expenditures	4,691.23	3,493.27	200.00	75.00	3,219.37	10,994.48
Patriotic purposes—						
13. Soldiers benefits	2,811.23	.....	439.35	145.00	4,177.22	838.95
Health and sanitation—						
14. County hospital	.....	.....	.....	.....	.....	.....
15. Interest paid on debt	6,690.81	1,086.08	633.12	3,814.00	1,665.40	20,421.63
Outlay for new construction and equipment—						
16. Court House	.....	.....	.....	.....	.....	.....
17. Jail	.....	.....	.....	.....	.....	.....
18. County farm	.....	.....	.....	.....	400.00	.....
Indebtedness—						
19. Payments on principal of debt	68,000.00	45,000.00	13,000.00	20,800.00	55,000.00	305,000.00
20. Payment to sinking funds	.....	.....	.....	.....	.....	.....
All other payments—						
21. Aid to blind	1,052.00	.....	508.00	300.00	1,057.50	.....
22. County agent and farm bureau	4,000.00	1,500.00	2,566.63	1,140.00	.....	.....
23. Insurance	.....	.....	.....	546.80	.....	.....
24. Miscellaneous	6,998.07	3,301.45	254.66	210.00	2,135.04	47,954.26
Total payment	$186,985.99	$133,251.16	$56,329.62	$55,821.21	$169,364.32	$588,296.26
Cash on hand December 31, 1919	35,023.08	17,014.13	6,870.01	24,270.25	6,019.57	51,768.67
Grand total	$222,009.07	$150,265.29	$63,199.63	$80,091.46	$175,383.89	$640,064.93